

Patricia M. French
Senior Attorney



300 Friberg Parkway
Westborough, Massachusetts 01581
(508) 836-7394
(508) 836-7039 (facsimile)
pfrench@nisource.com

May 20, 2005

BY OVERNIGHT COURIER AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following information requests of the Attorney General:

AG-1-22	AG-1-25	AG-1-29	AG-1-39
AG-1-45	AG-1-46	AG-1-54	AG-1-74
AG-1-78	AG-1-84	AG-1-90	AG-1-93
AG-1-97	AG-1-98		
AG-3-3	AG-3-39	AG-3-40	

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Caroline O'Brien Bulger, Esq., Hearing Officer (1 copy)
A. John Sullivan, DTE (7 copies)
Andreas Thanos, Ass't Director, Gas Division
Alexander Cochis, Assistant Attorney General (4 copies)

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 20, 2005

Responsible: John E. Skirtich, Consultant

AG-1-22 Please itemize and quantify all year 2003 and year 2004 costs allocated or assigned to Plant Held For Future Use and Non-Utility Plant.

Response: No costs were allocated or assigned to Plant Held For Future Use.
Table AG-1-22 below shows \$75,096 of Nonutility Property (Account 121) at 12/31/02, 12/31/03 and 12/31/04.

Table AG-1-22

<u>Description and Location</u>	Year End Balance <u>2002</u> \$	Year End Balance <u>2003</u> \$	Year End Balance <u>2004</u> \$
Land - Belmont Street, Brockton	29,197	29,197	29,197
Land - Canton St., Canton	40,380	40,380	40,380
Land - Meadow Lane, Brockton	<u>5,519</u>	<u>5,519</u>	<u>5,519</u>
Total Non-Utility Property	75,096	75,096	75,096

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Date: May 20, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirement)

AG-1-25: Please itemize and quantify all depreciation, income tax, property tax, equity return, or interest costs included in the Company's test year Operations and Maintenance Expense Accounts.

Response: Bay State records the property tax on the Westborough building and LNG Facilities as operation and maintenance expense. In 2004, \$71,788 and \$68,238 were charged to account 931 and account 736, respectively, for these items.

Bay State is also responsible for a portion of allocated depreciation, income tax, property tax, and interest costs through NiSource Corporate Services Company ("NCSC"). These costs are allocated to Bay State from NCSC based on allocation methodologies approved by the SEC in accordance with the Public Utility Holding Company Act ("PUHCA"). The costs billed to Bay State and recorded as Operation and Maintenance Expense in Account 923 are as follows:

	\$
Depreciation	495,072
Income Tax	(89,258)
Property Tax	76,650
Interest Costs	279,959

Bay State's affiliate Northern Utilities' New Hampshire Division allocates a portion of its Portsmouth NH building costs to Bay State based on a cost of service analysis of the building. Included in the cost components are depreciation, property tax, income tax and a return. Bay State's portion of the building costs were determined based on a square footage analysis of the building as well as how the occupants spend their time (i.e. working to benefit Northern only versus working to benefit multiple companies, including Bay State). This process is the same as used by Bay State to allocate building costs in its Massachusetts service territory that are used by employees working for the benefit of Northern. The costs billed to Bay State and recorded as Operation and Maintenance Expense in account 931 are as follows:

	\$
Depreciation	90,138
Income Tax	26,757
Property Tax	9,226
Equity Return	64,747

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Responsible: John E. Skirtich, Consultant (Revenue Requirement)

AG-1-29 Please itemize all rent revenue and all rent expense items incurred during the test year that were greater than \$10,000.

Response Rent revenues earned by Bay State Gas Company ("Bay State") during the test year are as follows:

LNG Tank Lease	\$625,000
Meadow Lane LNG Facility	\$17,331
Water Heater Rental	\$4,859,235
HH Rental	\$1,725,262
Rental Rev – Late Payment	\$239,957
Building Allocations	\$871,002

The following are rents and lease expenses included in the test year operations and maintenance expense (note: vehicle lease expense is noted – but charges are to a clearing account):

Metscan Lease Expense	\$4,817,413
WH Lease Expense	\$185,481
300 Friberg Parkway	\$1,172,165
Sub-Lease	(\$179,654)
Lease Property Tax	<u>\$71,788</u>
Lease Total	\$1,064,299

LNG Tank Lease	\$846,260
Microwave Tower & Leased Lines	\$663,791
Aramark Uniform	\$46,257
Universal Construction	\$13,835
C&M Realty Trust	\$20,000
Spring Pond Assoc. Rea	\$10,200
Richard Ellis NEP	\$27,908
Airgas East	\$10,240
M.B.T.A	\$15,310
Vehicle Leases	\$1,814,990
Building Rent – New Hampshire	\$213,804

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Responsible: John E. Skirtich, Consultant (Revenue Requirements)

- AG-1-39: Please provide the following for the years 2003 and 2004 for each employee, officer, director, shareholder or investor of NiSource and the Company applicable:
- (1) the amount(s) of all loans or forgiveness of debts provided by the Company to such individual;
 - (2) the type(s) and cost(s) of all services provided by the Company to such individual; and
 - (3) the type(s) and cost(s) of all products provided by the Company to such individual.

Response: Neither NiSource Inc. nor Bay State Gas Company have made loans or forgiven debt to any employee, officer, director, shareholder or investor in the years 2003 or 2004. The terms "services" and "products" are not clear in this context. Many of Bay State's employees and officers, and NiSource shareholders and investors, live in Bay State's franchised service territory and receive natural gas service from Bay State or its affiliate Northern Utilities. The provision of all such regulated service is provided at the approved tariff or contract rate.

COMMONWEALTH OF MASSACHUSETTS
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Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-45: Please provide the total amount of deferred salaries and wages incurred during years 2003 and 2004 as well as the total salaries and wages for each of those periods.

Response: The total amount of deferred salaries for 2003 is \$23,719 and for 2004 is \$23,513.

The total amount of salaries and wages for 2003 is \$34,188,020 and for 2004 is \$35,805,000.

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Date: May 20, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-46: Please provide the annual percentage of overtime hours worked compared to total hours worked for each of the last five calendar years. Please also provide the total expense associated with overtime wages and salaries incurred during the years 2003 and 2004.

Response:

The total expense associated with overtime wages and salaries for 2003 is \$5,793,395 and for 2004 is \$5,931,321.

	Regular Hours			Overtime Hours			Percent Overtime		
Year	Union	Non-Union	Total	Union	Non-Union	Total	Union	Non-Union	Total
2000	1,102,767	549,685	1,652,453	122,639	5,997	128,637	10.01%	1.08%	7.22%
2001	1,098,129	413,852	1,511,981	115,046	3,721	118,766	9.48%	0.89%	7.28%
2002	953,170	223,082	1,176,251	114,044	3,496	117,540	10.69%	1.54%	9.08%
2003	889,485	179,840	1,069,324	141,950	1,766	143,716	13.76%	0.97%	11.85%
2004	937,874	198,699	1,136,573	143,586	2,890	146,476	13.28%	1.43%	11.42%

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Date: May 20, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-54 Please provide an itemized list of all aircraft and watercraft leased or purchased by NiSource and the Company. For each aircraft and watercraft, please provide the make, model, year, rental charge and original book value.

Response: Neither NiSource Inc, nor Bay State Gas Company ("Bay State") own or lease any aircraft.

However, because the corporation's operating territory covers a major portion of the United States, an aircraft has been purchased by NiSource Corporate Services Company ("NCSC") for use in transporting both executives and employees around the country for business purposes. NCSC does permit its passenger aircraft to be used on business for Bay State Gas Company.

Corporate Transport Aircraft

2001 Hawker 800XP, serial number: 258530, FAA Registration
Number: N890SP
Original Book Value: \$12,580,831

In addition, NCSC owns two aircraft to patrol its pipelines facilities. The cost of the patrol planes is assigned to the pipeline company. No costs are assigned to Bay State for these two aircraft.

Patrol Airplanes

1998 Cessna 182S, serial number: 18280321, FAA Registration
Number: N61CE
Original Book Value: \$317,504

1998 Cessna 182S, serial number: 18280357, FAA Registration
Number: N63CE
Original Book Value: \$308,352

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Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-74: Please itemize the amounts of donations made to charitable organizations by NiSource and the Company during each of the years 2003 and 2004.

Response: Attachment AG-1-74 lists the donations made by Bay State Gas Company ("Bay State") and NiSource Inc. for 2003 and 2004. Bay State made donations to charitable organizations during 2004, but is not requesting recovery of the donations. Please see Exhibit BSG/JES-1, Schedule JES -6, Page 12 showing the elimination from the test year operations and maintenance expense. Donations made by NiSource Inc. are not allocated to Bay State.

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

Bay State Donations to Charitable Organizations For The Year 2003

<u>VENDOR NAME</u>	<u>Amount</u>
	\$
TAUNTON EMERGENCY TASK FORCE	2,500
SELF HELP,INC	2,500
BROCKTON ROX	500
MERRIMACK VALLEY YMCA	5,000
SEACOAST MLK JR. COALITION	250
BROCKTON AREA NAACP	360
NAACP SPECIAL CONTRIB. FUND	2,500
COYLE & CASSIDY HIGH SCHOOL	100
AREA COMMUNITY COUNCIL, INC.	2,500
DAILY HAMPSHIRE GAZETTE	1,000
THE SALVATION ARMY	7,500
SPRINGFIELD SYMPHONY ORCHESTRA	1,000
BAALIS-SANFORD MASONIC LODGE	100
BROCKTON COMMUNITY SCHOOLS	100
HAMPSHIRE COMMUNITY	1,000
BAY STATE ENVELOPE	546
TEAM	1,000
WEIR CORPORATION	1,000
ATTLEBORO CHAMBER OF COMMERCE	100
FULLER MUSEUM OF ART	500
BROCKTON SYMPHONY ORCHESTRA	1,000
OLD COLONY HOSPICE	250
WGBY 57	1,500
WGBY 57	3,000
TOWN OF NORTH ANDOVER PERMITS	500
THE SALVATION ARMY	7,500
SPRINGFIELD LIBRARY & MUSEUMS	1,500
NORTH SHORE COMMUNITY COLLEGE	1,500
WESTERN NEW ENGLAND COLLEGE	3,000
SPRINGFIELD SYMPHONY ORCHESTRA	1,000
BROCKTON FAMILY & COMMUNITY	2,000
BROCKTON SYMPHONY ORCHESTRA	200
MASSASOIT COMMUNITY COLLEGE	3,000
BROCKTON ROX	500
FITCHBURG ART MUSEUM	750
SILVER LAKE BASEBALL BOOSTERS	100
MULTIPLE SCLEROSIS SOCIETY	100
LUDLOW BOYS & GIRLS CLUB	200
LAWRENCE COMM. ACTION COUNSEL	250
CITY OF CHICOPEE	500
TAUNTON RIVER WATERSHED ALLI.	500
BERKLEY ATHLETIC ASSOCIATION	100
COMMUNITY COUNSELING	500

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

Bay State Donations to Charitable Organizations For The Year 2003

<u>VENDOR NAME</u>	<u>Amount</u>
	\$
CENTER FOR HUMAN DEVELOPMENT	500
THE JIMMY FUND	200
OLD COLONY YMCA	500
BUSINESS FRIENDS OF THE ARTS	1,000
STONEHILL COLLEGE	750
SPRINGFIELD LIBRARY & MUSEUMS	1,500
WESTERN NEW ENGLAND COLLEGE	1,000
BROCKTON SYMPHONY ORCHESTRA	1,000
NORTH ANDOVER BOOSTER CLUB	100
MASSACHUSETTS PREDATORS	100
MASON SQUARE JAZZ	200
AMERICAN RED CROSS	800
CITY OF ATTLEBORO DPW	3,000
NEPONSET RIVER WATERSHED ASSOC	250
BASKETBALL HALL OF FAME	6,000
KNIGHTS OF COLUMBUS	100
ST. FRANCIS SAMARITAN HOUSE	500
BROCKTON PONY LEAGUE	100
DAILY HAMPSHIRE GAZETTE	1,000
THE PATRIOT LEDGER	2,500
AMERICAN RED CROSS	3,500
BASKETBALL HALL OF FAME	600
MUSCULAR DYSTROPHY ASSOCIATION	50
9/11 MELISSA HARRINGTON HUGHES	1,000
CITY OF CHICOPEE	500
OLD COLONY ELDERLY SERVICES	75
FULLER MUSEUM OF ART	1,000
BROCKTON CITY ARTS INC.	2,500
GREATER HOLYOKE, INC	1,000
MUSCULAR DYSTROPHY ASSOCIATION	150
AMERICAN STROKE ASSOCIATION	75
88.5 FRIENDS OF WFCR	2,496
TAUNTON CHRISTMAS PARADE 2003	500
SPIRIT OF SPRINGFIELD	5,000
HAMPSHIRE COMMUNITY	500
COMMONWEALTH OPERA	1,500
WEST SPRINGFIELD FIRE DEPT.	2,000
FOOD BANK OF W. MASSACHUSETTS	1,000
TAUNTON EMERGENCY TASK FORCE	2,000
LAWRENCE COMMUNITY WORKS	500
SPRINGFIELD SYMPHONY ORCHESTRA	1,000
YMCA of Greater Springfield	3,000
AMERICAN CANCER SOCIETY	100

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

Bay State Donations to Charitable Organizations For The Year 2003

<u>VENDOR NAME</u>	<u>Amount</u>
	\$
OPERATION CHRISTMAS	250
JUVENILE DIABETES FOUNDATION	100
HEART OF TAUNTON	500
OLD COLONY UNITED WAY INC	9,000
UNITED WAY OF TRI COUNTY	1,500
UNITED WAY OF GTR ATTLEBORO/	4,000
UNITED WAY OF GRT SEACOAST	1,500
OLIVER AMES HOCKEY BOOSTERS	100
BUSINESS FRIENDS OF THE ARTS	10,000
WOMANSPLACE CRISIS CENTER	500
NEW YEAR'S PORTLAND, INC	5,000
SUN CHRONICLE TOYS FOR TOTS	500
SUN CHRONICLE TOYS FOR TOTS	500
THE SALVATION ARMY	500
DELL DIRECT SALES CORP. 1_ /	1,983
DELL DIRECT SALES CORP. 1_ /	1,983
BAY STATE ENVELOPE	11,193
SEACOAST SCIENCE CENTER	1,500
PATRIOT LEDGER LEND-A-HAND FND	1,000
HOUSING PARTNERSHIP	500
BROCKTON AREA NAACP	300
	<hr/>
Total Bay State Donations to Charitable Organization for 2003	163,061

1_ / These dollars represent computer purchases. The computers were than donated to Fuel Assistance Agencies to be used throughout the Bay State service area.

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

Bay State Donations to Charitable Organizations For The Year 2004

<u>Vendor Name</u>	<u>Amount</u>
	\$
Old Colony Hospice	250
United Way Pioneer Valley	2,000
Brockton Family & Community	2,500
Community Health Charities	2,000
Valley Opportunity Council	300
Oliver Ames High School	50
ICYBA	300
New England Fire Chiefs Association	500
Attleboro Chamber of Commerce	100
North Shore Community College	1,500
Area Community Council Inc.	2,000
Silver Lake Baseball Boosters	100
Multiple Sclerosis Society	200
North Hampton Community Music School	1,000
D.A.R.E Massachusetts	2,000
Kids Voting C/O Springfield	2,500
Ludlow Local Emergency	1,000
New England Youth Sports Association	100
Steve & Kelly Webb Fund	100
Weir Corporation	1,000
Spirit of Springfield	200
Methuen Annual Spring Cleanup	1,000
City of Chicoppe	2,500
Taunton River Watershed Alliance	500
Massachusetts Gymnastics	200
Brockton Post 35	100
Business Friends of the Arts	15,000
Stonehill College	1,500
Town of Walpole	5,000
Fitchburg Art Museum	750
Friends of the Council	3,500
Tuna Club	100
The YMCA of Greater Worcester	1,000
Fitzgerald & Robbins Inc.	471
The Salvation Army	15,000
Massasoit Community College	3,500
Mayor's Worth Cause	500
NAACP Special Contribution Fund	2,500
Arts Collaborative of Taunton	1,000
Walpole Little League	500
Brockton Public Library	500
Brockton High School Key Club	300
Officer Ron Tatro Fund	500

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

Bay State Donations to Charitable Organizations For The Year 2004

<u>Vendor Name</u>	<u>Amount</u>
	\$
Springfield Museums	1,500
F. B. Charities Inc	1,500
Crosslight Organization	2,500
Reaching Back Foundation	500
Center for Human Development	500
American Red Cross	3,750
Attleboro House of Hope	3,000
Old Colony Elderly Services	350
Knights of Columbus	100
Taunton Emergency Task Force	2,000
Brockton Public Schools	500
Basketball Hall of Fame	8,000
Lazarus House of Lawrence	1,000
Arts Collaborative of Taunton	1,000
Brockton Colt Baseball League	100
Brockton City Arts Inc	3,000
Brockton Symphony Orchestra	2,000
American Cancer Society	100
Hanover Youth Hockey	250
Ma Underground	1,000
Mansfield Youth Soccer	100
Brockton Garden Club	1,000
Alzheimers Association Ma Chapter	100
Ma Sid Center	1,000
Attleboro Police Department	5,000
Business Friends of the Arts	750
American Cancer Society	100
Heart of Taunton	500
Attleboro Council of Aging	2,000
Taunton Nursing Home	2,500
Friends of Taunton State Hospital	200
DW Field Park Association	500
Irene & George Davis Foundation	5,000
Juvenile Diabetes Research Foundation	150
South End Community Center	2,000
Springfield Museums	5,000
Sun Chronicle Toys for Tots	1,000
WGBY 57	2,000
The Salvation Army	500
Town of East LongMeadow	2,500
Taunton Emergency Task Force	1,000
My Brothers Keeper	1,000
Lawrence Community Works	1,000

Bay State Gas Company
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D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

Bay State Donations to Charitable Organizations For The Year 2004

<u>Vendor Name</u>	<u>Amount</u>
	\$
Patriot Ledger	1,000
Enterprise Helping Hands Fund	1,000
Attleboro Council of Aging	1,000
Mitchell Memorial Club	100
Lorraines Soup Kitchen	<u>1,000</u>
Total Bay State Donations to Charitable Organization for 2004	147,271

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

NiSource Donations to Charitable Organizations For The Year 2003

<u>VENDOR NAME</u>	<u>Amount</u> \$
CORPORATE DONATION	1,200
CORPORATE DONATION	500
MEMORIAL FOR B. SCUDLO'S FATHE DONATION	500
CORPORATE DONATION	5,000
2003 SCHOLARSHIPS	1,000
GOLD LEVEL SPONSORSHIP	12,650
CORPORATE DONATION	2,500
CORPORATE DONATION	500
CORPORATE DONATION	1,000
CORPORATE DONATION	250
CORPORATE DONATION	1,500
CORPORATE DONATION	1,000
Total NiSource Donations to Charitable Organization for 2003	27,600

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-1-74
Date: May 20, 2005

NiSource Donations to Charitable Organizations For The Year 2004

<u>VENDOR NAME</u>	<u>Amount</u> \$
2004 CORP DONATION	250
2005 ANNUAL MEMBERSHIP	10,000
BACK-UP MATERIAL TO C-MANS OFF	5,000
BETHESDA LUTHERAN HOM FOUNDATION	500
CORPORATE DONATION	5,000
CORPORATE DONATION	1,000
CORPORATE DONATION	250
CORPORATE DONATION	1,000
CORPORATE DONATION FOR 2004	1,000
DONATION FOR MARIE AREEDONDO	500
DONATION M DANIELS TRANS TEAM	10,000
DONATION NAME OF CWO	25,000
DONATION NAME OF CWO	100,000
DONATION NAME OF DFOSTER	125,000
DONATION NAME OF JTHOMPSON	125,000
GRANTS AND CONCERTS 04 & 05	70,000
MEMORIAL DONATION	500
MEMORIAL DONATION FOR G VAJDA	500
NISOURCE DONATION 2004 PROGRAM	5,000
NORHTERN INDIANA ARTS ASSOCIATION	1,500
NORTHERN INDIANA ARTS ASSOCIATION	25,000
PYMT FOR 2004-5 ACADEMIC YR	9,200
SPONSORSHIP OF CONCERT	25,000
SPONSORSHIP OF RECEPTION	25,000
TICKETS NI SPONSORED CONCERT	1,500
	<hr/>
Total NiSource Donations to Charitable Organization for 2004	572,700

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Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-78: Please provide the expenses for each of the years 2003 and 2004 relating to corporate identification. Please itemize all expenses relating to any NiSource and Company name changes, logo changes, notices of new service centers, and any expense relating to NiSource and the Company's name being printed on "give-a-way" items, such as mugs, shirts, etc.

Response: The table below, Table AG-1-78, provides 2003 and 2004 corporate identification charges paid by NiSource Corporate Services Company ("NCSC") and the amount allocated to Bay State Gas Company. All charges associated with corporate identification for NiSource Inc., to the extent they are appropriately recoverable from Bay State, flow through the NCSC charges under approved allocation methodologies.

Table AG-1-78

	<u>2003</u>		<u>2004</u>	
	<u>Total</u> (\$)	<u>BSG</u> (\$)	<u>Total</u> (\$)	<u>BSG</u> (\$)
MATERIALS AND SUPPLIES - GENERAL	4,669.88	385.64	8,553.40	581.61
OUTSIDE SERVICES - OTHER	<u>6,615.21</u>	<u>370.45</u>	<u>45.74</u>	<u>3.80</u>
	11,285.09	756.09	8,599.14	585.41

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Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-84: Please provide by community, the Company's property taxes paid in each of the calendar years 2003 and 2004, assessed valuation, and property tax rate.

Response: Please refer to Attachment AG-1-84(A) and AG-1-84 (B) provided herewith.

Bay State Gas Company
 Respondent: Skirtich
 D.T.E. 05-27
 Attachment AG-1-84(A)

Property Taxes 7/01/02-6/30/03

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
AGAWAM	8,068,900.00	0.023390	188,731.57
ANDOVER	9,317,490.00	0.016540	154,111.28
ATTLEBORO	8,050,600.00	0.021640	174,214.98
AVON	2,306,500.00	0.023450	54,087.43
BELLINGHAM	1,918,730.00	0.014870	28,531.52
BERKLEY	109,950.00	0.011820	1,299.61
BRIDGEWATER	4,559,500.00	0.010990	50,108.91
BROCKTON	29,845,416.00	0.025780	769,414.82
BROCKTON	170,800.00	0.012640	2,158.91
CANTON	6,140,700.00	0.022890	140,560.62
CHICOPEE	12,009,150.00	0.032330	388,255.82
DIGHTON	755,940.00	0.032461	24,538.57
DOVER	104,760.00	0.009180	961.70
DUXBURY	2,712,650.00	0.012060	32,714.56
EAST BRIDGEWATER	2,649,400.00	0.015480	41,012.71
EASTHAMPTON	3,223,740.00	0.016960	54,674.63
EAST LONGMEADOW	4,568,730.00	0.019920	91,009.10

Bay State Gas Company
 Respondent: Skirtich
 D.T.E. 05-27
 Attachment AG-1-84(A)

Property Taxes 7/01/02-6/30/03

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
EASTON	10,845,700.00	0.012990	143,013.19
FOXBORO	4,985,850.00	0.013740	68,505.58
FRANKLIN	8,692,250.00	0.011070	96,223.21
GRANBY	418,900.00	0.014770	6,187.15
HALIFAX	1,002,700.00	0.013750	13,787.13
HAMPDEN	1,072,580.00	0.017000	18,233.86
HANOVER	2,684,340.00	0.014490	38,896.09
HANSON	2,160,400.00	0.013970	30,180.79
HAVERHILL	211,910.00	0.021880	4,636.59
HOLBROOK	2,692,610.00	0.026270	70,734.86
LAKEVILLE	634,900.00	0.012040	7,644.20
LAWRENCE	15,959,990.00	0.026500	422,939.74
LONGMEADOW	4,042,490.00	0.018030	72,886.09
LUDLOW	17,967,360.00	0.017920	321,975.09
MANSFIELD	5,761,990.00	0.015680	90,348.00
MARSHFIELD	6,541,280.00	0.011270	73,897.64
MEDFIELD	2,853,230.00	0.015960	45,537.55

Bay State Gas Company
 Respondent: Skirtich
 D.T.E. 05-27
 Attachment AG-1-84(A)

Property Taxes 7/01/02-6/30/03

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
MEDWAY	3,438,500.00	0.013500	46,419.75
MENDON	217,230.00	0.011510	2,500.32
METHUEN	12,818,630.00	0.020350	260,859.12
MIDDLEBORO	413,770.00	0.016990	7,029.95
MILLIS	1,149,760.00	0.015500	17,821.28
MONSON	5,637,500.00	0.017990	101,418.63
NORFOLK	432,405.00	0.013010	5,625.59
NORTH ANDOVER	6,939,600.00	0.015920	110,478.43
NORTHAMPTON	8,853,760.00	0.016400	145,201.66
NORTON	3,717,400.00	0.011540	42,898.80
NORWELL	1,865,500.00	0.012720	23,729.16
PALMER	2,149,410.00	0.019860	42,687.28
PALMER	1,678,870.00	0.020420	34,282.53
PALMER	559,630.00	0.020270	11,343.70
PALMER	1,287,130.00	0.020360	26,205.97
PEMBROKE	3,678,910.00	0.012120	44,588.39
PLYMPTON	330,950.00	0.015150	5,013.89

Bay State Gas Company
 Respondent: Skirtich
 D.T.E. 05-27
 Attachment AG-1-84(A)

Property Taxes 7/01/02-6/30/03

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
RANDOLPH	5,748,240.00	0.022090	126,980.00
RAYNHAM	2,075,100.00	0.016310	33,844.88
RAYNHAM	1,012,250.00	0.000960	971.76
RAYNHAM	1,062,850.00	0.001740	1,849.36
REHOBOTH	362,000.00	0.012660	4,582.92
SCITUATE	4,474,000.00	0.009380	41,966.12
SEEKONK	3,714,857.00	0.021860	81,206.77
SHARON	5,928,700.00	0.019460	115,372.50
SOUTH HADLEY	3,215,658.00	0.019400	62,383.77
SOUTH HADLEY	1,583,832.00	0.019270	30,520.44
SOUTHWICK	1,161,380.00	0.016490	19,151.16
SPRINGFIELD	43,850,530.00	0.034540	1,514,651.31
STOUGHTON	6,459,770.00	0.021890	141,404.37
TAUNTON	14,985,930.00	0.024990	374,498.39
TAUNTON	7,300.00	0.012520	91.40
WALPOLE	5,437,920.00	0.016880	91,792.09
WARREN	24,110.00	0.016950	408.66

Bay State Gas Company
Respondent: Skirtich
D.T.E. 05-27
Attachment AG-1-84(A)

Property Taxes 7/01/02-6/30/03

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
WESTBOROUGH	11,164,600.00	0.013280	148,265.89
WEST BRIDGEWATER	2,203,600.00	0.017570	38,717.25
WEST SPRINGFIELD	8,527,800.00	0.031740	270,672.37
WILBRAHAM	4,682,530.00	0.018270	85,549.82
WRENTHAM	<u>2,174,860.00</u>	0.013570	<u>29,512.85</u>
Total	370,068,208.00		7,864,512.03

Bay State Gas Company
 Respondent: Skirtich
 D.I.E. 05-27
 Attachment AG-1-84(B)

Property Taxes 7/01/03-6/30/04

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
AGAWAM	8,054,746.00	0.024080	194,068.90
ANDOVER	9,861,477.00	0.018130	179,627.72
ATTLEBORO	8,259,500.00	0.022360	184,682.42
AVON	2,288,000.00	0.024440	55,918.72
BELLINGHAM	1,921,901.00	0.014440	27,752.25
BERKLEY	105,940.00	0.009120	966.17
BRIDGEWATER	4,607,500.00	0.011330	52,202.98
BROCKTON	30,014,380.00	0.022940	688,608.44
BROCKTON	12,600.00	0.011510	145.03
BROCKTON	1,534,300.00	0.005583	8,566.38
BROCKTON	54,900.00	0.018212	999.83
CANTON	6,714,600.00	0.018810	126,301.63
CHICOPEE	12,671,380.00	0.033160	420,182.96
DIGHTON	742,380.00	0.023959	17,787.04
DOVER	102,790.00	0.009010	926.14
DUXBURY	2,749,620.00	0.011330	31,153.19
EAST BRIDGEWATER	2,679,350.00	0.010860	29,097.74
EASTHAMPTON	3,305,420.00	0.013630	45,052.87
EAST LONGMEADOW	4,747,740.00	0.020730	99,137.13
EASTON	11,422,070.00	0.011410	132,339.25
FOXBORO	5,076,300.00	0.010830	54,976.33

Bay State Gas Company
 Respondent: Skirtich
 D.I.E. 05-27
 Attachment AG-1-84(B)

Property Taxes 7/01/03-6/30/04

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
FRANKLIN	8,926,930.00	0.011040	98,553.31
GRANBY	410,300.00	0.015200	6,236.56
HALIFAX	976,400.00	0.012810	12,507.68
HAMPDEN	1,144,620.00	0.017440	18,922.96
HANOVER	2,766,910.00	0.013840	38,294.03
HANSON	2,156,400.00	0.011140	24,022.30
HAVERHILL	211,910.00	0.021320	4,517.92
HOLBROOK	2,923,212.00	0.025210	73,694.18
LAKEVILLE	657,200.00	0.013020	8,556.74
LAWRENCE	16,701,610.00	0.026500	442,592.67
LONGMEADOW	4,124,490.00	0.018890	77,911.62
LUDLOW	17,977,050.00	0.018520	332,934.97
MANSFIELD	5,835,720.00	0.016010	93,429.88
MARSHFIELD	6,836,090.00	0.009710	66,589.71
MEDFIELD	2,845,000.00	0.012690	36,103.04
MEDWAY	3,507,770.00	0.013960	48,968.47
MENDON	213,070.00	0.011130	2,371.47
METHUEN	12,998,930.00	0.020340	264,398.24
MIDDLEBORO	435,977.00	0.012900	5,624.10
MILLIS	1,149,760.00	0.015870	18,246.69
MONSON	5,645,200.00	0.015970	90,153.84

Bay State Gas Company
 Respondent: Skirtich
 D.I.E. 05-27
 Attachment AG-1-84(B)

Property Taxes 7/01/03-6/30/04

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
NORFOLK	440,570.00	0.011930	5,256.00
NORTH ANDOVER	7,024,030.00	0.014280	100,303.15
NORTHAMPTON	9,223,180.00	0.013380	123,481.52
NORTON	3,892,890.00	0.011920	46,403.25
NORWELL	1,915,120.00	0.013180	25,241.28
PALMER	2,009,100.00	0.017360	35,106.23
PALMER	1,641,360.00	0.018020	29,577.32
PALMER	547,130.00	0.017430	9,536.47
PALMER	1,367,800.00	0.017640	24,127.99
PEMBROKE	3,732,290.00	0.011740	43,817.08
PLYMPTON	347,239.00	0.015960	5,541.93
RANDOLPH	5,670,130.00	0.018890	106,995.35
RAYNHAM	2,255,500.00	0.012760	28,780.18
RAYNHAM	1,097,850.00	0.000830	911.22
RAYNHAM	1,157,650.00	0.001340	1,551.25
REHOBOTH	359,000.00	0.009670	3,471.53
SCITUATE	4,561,600.00	0.010000	45,616.00
SEEKONK	3,673,984.00	0.022690	83,362.70
SHARON	6,219,600.00	0.016380	101,877.05
SOUTH HADLEY	1,583,180.00	0.015890	25,156.73
SOUTH HADLEY	3,214,337.00	0.016030	51,525.82

Bay State Gas Company
 Respondent: Skirtich
 D.I.E. 05-27
 Attachment AG-1-84(B)

Property Taxes 7/01/03-6/30/04

<u>COMMUNITY</u>	<u>ASSESSMENT</u>	<u>RATE</u>	<u>TOTAL TAX</u>
SOUTHWICK	1,198,150.00	0.014270	17,097.60
SPRINGFIELD	44,796,140.00	0.034180	1,531,186.07
STOUGHTON	6,451,960.00	0.022830	147,298.25
TAUNTON	15,023,830.00	0.019640	295,084.66
TAUNTON	11,600.00	0.009180	106.49
WALPOLE	5,414,330.00	0.017600	95,292.21
WARREN	24,110.00	0.018180	438.32
WESTBOROUGH	9,529,500.00	0.013870	132,174.17
WEST BRIDGEWATER	2,193,500.00	0.018640	40,886.84
WEST SPRINGFIELD	9,125,580.00	0.033020	301,326.65
WILBRAHAM	4,800,380.00	0.016400	78,726.23
WRENTHAM	<u>2,188,670.00</u>	0.013900	<u>30,422.51</u>
Total	378,062,733.00		7,682,803.55

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 20, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-90: Please itemize and quantify all outside services charges assigned / allocated to the Company from NiSource for each of the last three years.

Response NiSource Inc. does not charge Bay State for outside services. Rather, the NiSource family of companies participates in a service agreement with NiSource Corporate Services Company ("NCSC"), which charges Bay State for services rendered in strict accordance with the allocation methodologies approved by the United States Securities and Exchange Commission. All costs incurred or services performed by NCSC on Bay State's behalf are allocated or directly assigned to Bay State at actual cost. NCSC receives no return.

The Table below itemizes Bay State's portion of outside services provided by NCSC for the last three years.

Table AG-1-90

<u>Description</u>	<u>2002</u> (\$)	<u>2003</u> (\$)	<u>2004</u> (\$)	<u>Grand Total</u> (\$)
OUTSIDE SERVICES - AUDIT	24,891			24,891
OUTSIDE SERVICES - CONSULTING	2,154,597	1,368,905	1,525,209	5,048,711
OUTSIDE SERVICES - LEGAL	1,747,937	1,374,250	656,867	3,779,054
OUTSIDE SERVICES - OTHER	<u>2,237,541</u>	<u>1,261,774</u>	<u>1,149,119</u>	<u>4,648,434</u>
Grand Total	6,164,966	4,004,928	3,331,195	13,501,090

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 20, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-93: Please identify and provide copies of all invoices and bills for Outside Services Employed and products during the test year where an officer, director or other management employee of the outside vendor is also an officer, director or other management employee of the Company, or its parent or affiliate(s). Please itemize and quantify all of the products and services provided to NiSource or any of its affiliates during the test year by each of the outside vendors that employ the directors of NiSource.

Response: NiSource Corporate Services Company (NCSC) has one employee that is both an officer of NiSource and also employed by an outside vendor. Please find as Attachment AG-1-93 a summary of invoices payable to Schiff, Hardin & Waite for General Counsel Retainer Services for Peter Fazio showing the amount paid by NCSC and the amount allocated to BSG. The amount allocated to BSG was allocated based on a SEC approved methodology.

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment to Information Request AG-1-93
Date: May xx, 2005

SCHIFF INVOICE'S

DATE PAID	MONTH OF SERVICE	DESCRIPTION	AMOUNT PAID BY NCSC	AMOUNT ALLOCATED TO BSG
1/14/2004	NOVEMBER, 2003	GENERAL COUNSEL RETAINER	\$60,000.00	\$6,168.00
2/10/2004	DECEMBER, 2003	GENERAL COUNSEL RETAINER	\$60,000.00	\$4,980.00
3/9/2004	JANUARY, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$4,980.00
4/17/2004	FEBRUARY, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$4,980.00
5/5/2004	MARCH, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$4,980.00
6/4/2004	APRIL, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$4,980.00
7/12/2004	MAY, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$4,980.00
8/6/2004	JUNE, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$5,238.00
9/14/2004	JULY, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$5,238.00
10/8/2004	AUGUST, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$5,238.00
11/5/2004	SEPTEMBER, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$5,238.00
12/8/2004	OCTOBER, 2004	GENERAL COUNSEL RETAINER	\$60,000.00	\$5,238.00
			\$720,000.00	\$62,238.00

 **SCHIFF HARDIN** LLP
A Limited Liability Partnership Including Professional Corporations
6600 Sears Tower, Chicago, Illinois 60606
312.258.5500

INVOICE #858896

August 30, 2004

NiSource Corporate Services Company
c/o NCSC Accounts Payable
200 Civic Center Drive
Columbus, Ohio 43215

HCC No. 6410

Job-Sub No. 0064-0101

Attention: Vincent Devito

Company No. TA

TO OUR NISOURCE GENERAL COUNSEL RETAINER SERVICES:

For the month of July 2004..... **\$60,000.00**

PD/k

CH 1138138.1

 **SCHIFF HARDIN^{LLP}**
A Limited Liability Partnership Including Professional Corporations
6600 Sears Tower, Chicago, Illinois 60606
312.258.5500

INVOICE #867581

September 30, 2004

NiSource Corporate Services Company
c/o NCSC Accounts Payable
200 Civic Center Drive
Columbus, Ohio 43215

HCC No. 6410

Job-Sub No. 0064-0101

Attention: Vincent Devito

Company No. TA

TO OUR NISOURCE GENERAL COUNSEL RETAINER SERVICES:

For the month of August 2004 **\$60,000.00**

PD/lk

CH211146259.1

 **SCHIFF HARDIN** LLP
A Limited Liability Partnership Including Professional Corporations
6600 Sears Tower, Chicago, Illinois 60606
312.258.5500

INVOICE #874940

October 29, 2004

NiSource Corporate Services Company
c/o NCSC Accounts Payable
200 Civic Center Drive
Columbus, Ohio 43215

HCC No. 6410

Job-Sub No. 0064-0101

Attention: Vincent Devito

Company No. TA

TO OUR NISOURCE GENERAL COUNSEL RETAINER SERVICES:

For the month of September 2004..... \$60,000.00

PD/lk

CM2 1151219 1

 **SCHIFFHARDIN**_{LLP}
A Limited Liability Partnership Including Professional Corporations
6600 Sears Tower, Chicago, Illinois 60606
312.258.5500

INVOICE #883268

November 30, 2004

NiSource Corporate Services Company
c/o NCSC Accounts Payable
200 Civic Center Drive
Columbus, Ohio 43215

HCC No. 6410

Job-Sub No. 0064-0101

Attention: Vincent Devito

Company No. TA

TO OUR NISOURCE GENERAL COUNSEL RETAINER SERVICES:

For the month of October 2004 **\$60,000.00**

PD/lk

CM211166665.1

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 20, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-97: Please itemize and quantify the expenses for each of the five years associated with consulting services provided by the Company's outside auditors. Please provide copies of all invoices and bills supporting the costs for these consulting services. Please provide copies of all contracts or fee agreements for these services.

Response: Bay State's outside auditors did not provide consulting services while at the same time serving as the auditor.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 20, 2005

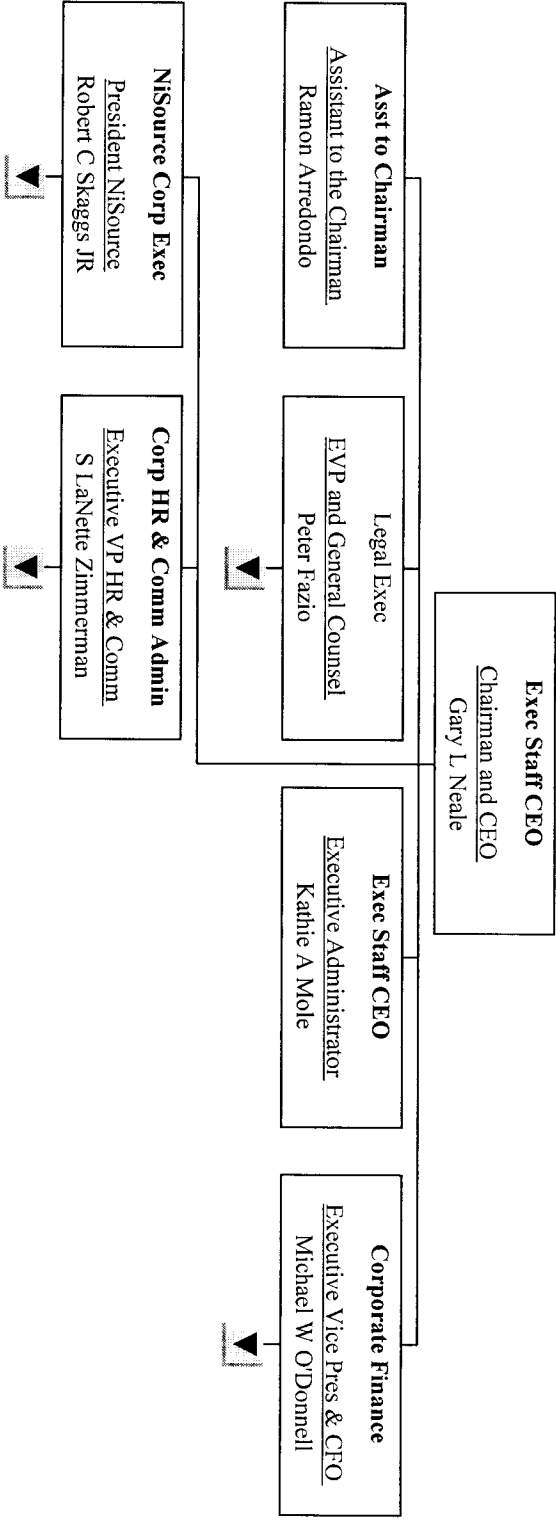
Responsible: Stephen H. Bryant, President

AG-1-98: Please provide an organizational chart showing NiSource corporate structure and each of its subsidiaries and affiliates.

Response: Please refer to Attachment AG-1-98 (A) showing the organization structure by person and AG-1-98 (B) showing the organization structure by Company provided herewith.

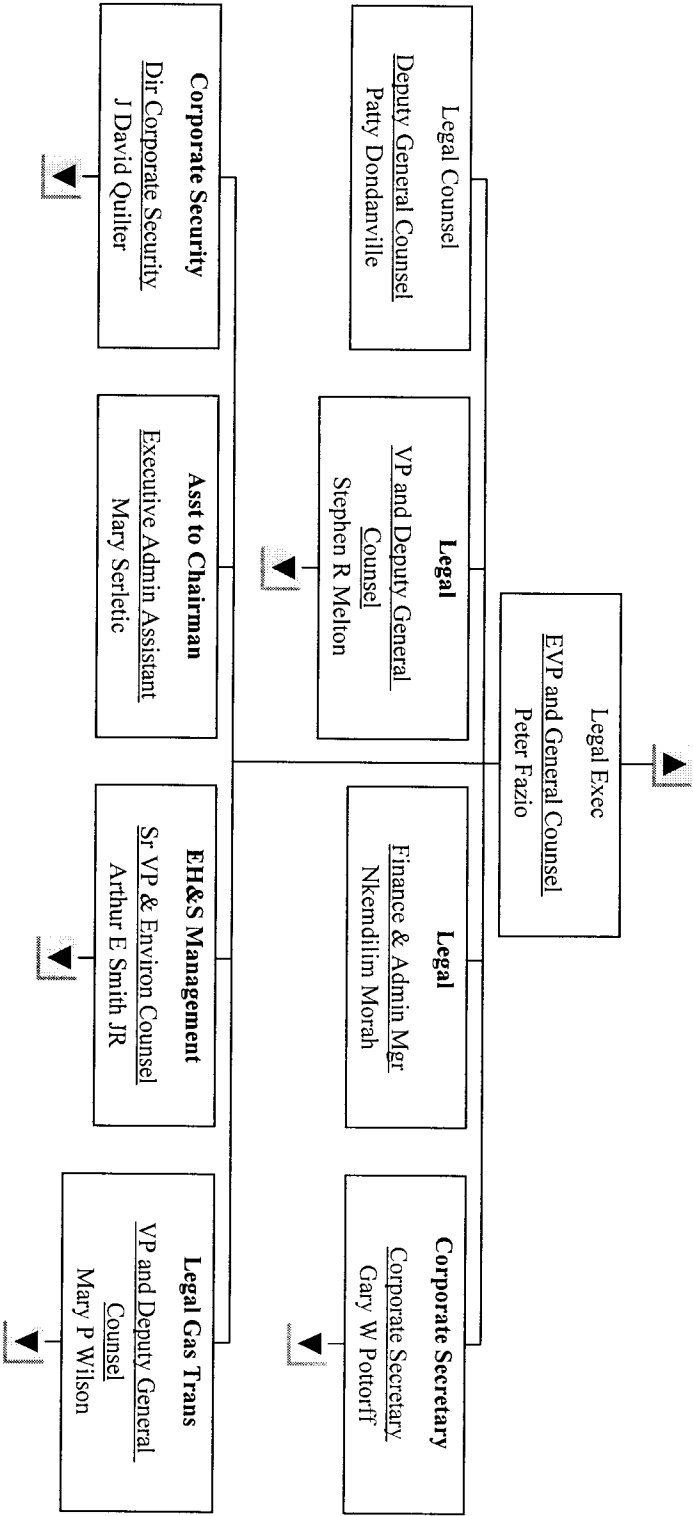
NiSource Organization

May 17, 2005



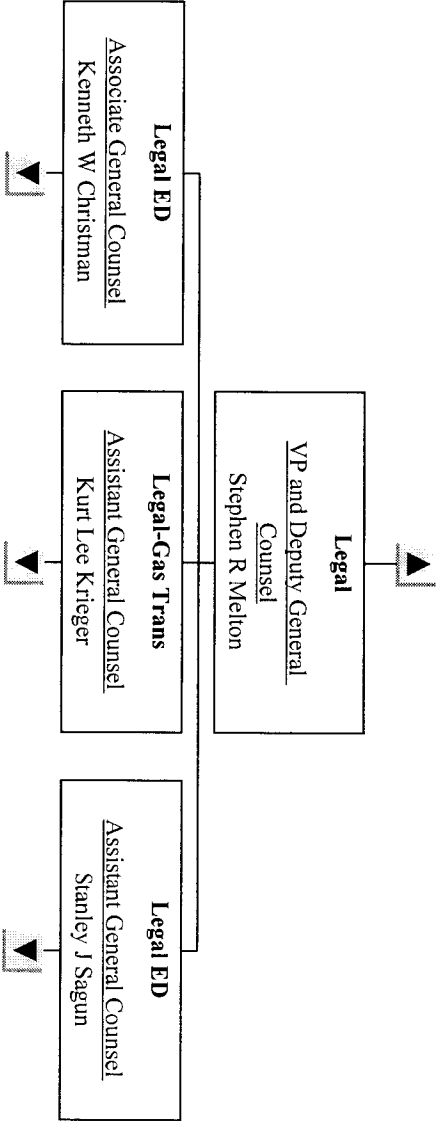
NiSource Organization

May 17, 2005



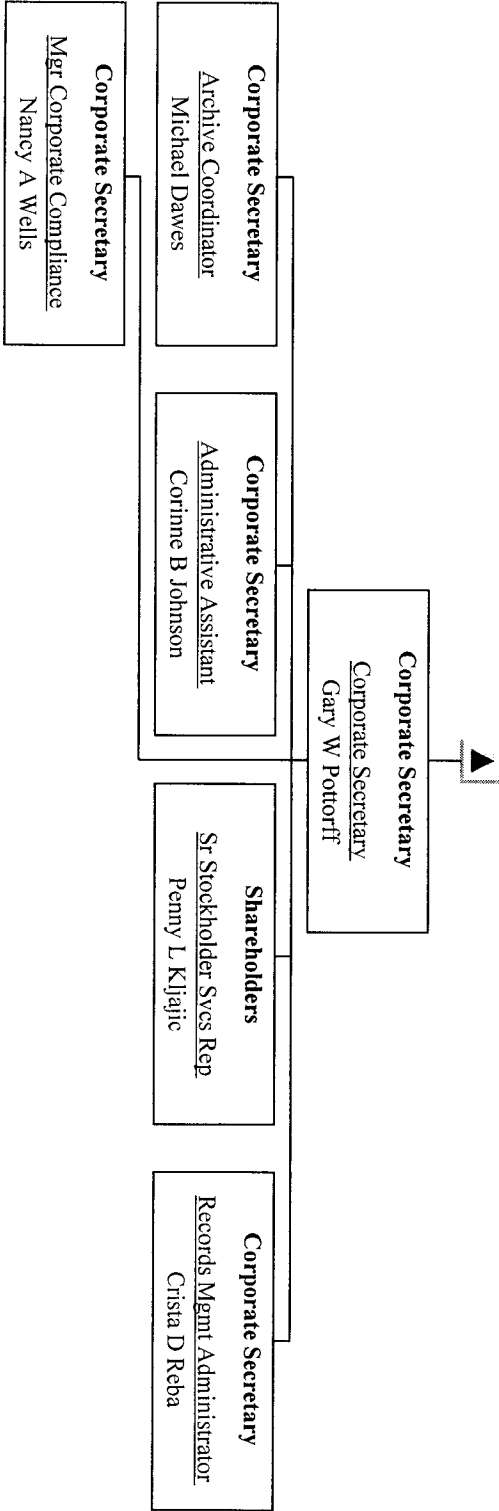
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May 17, 2005



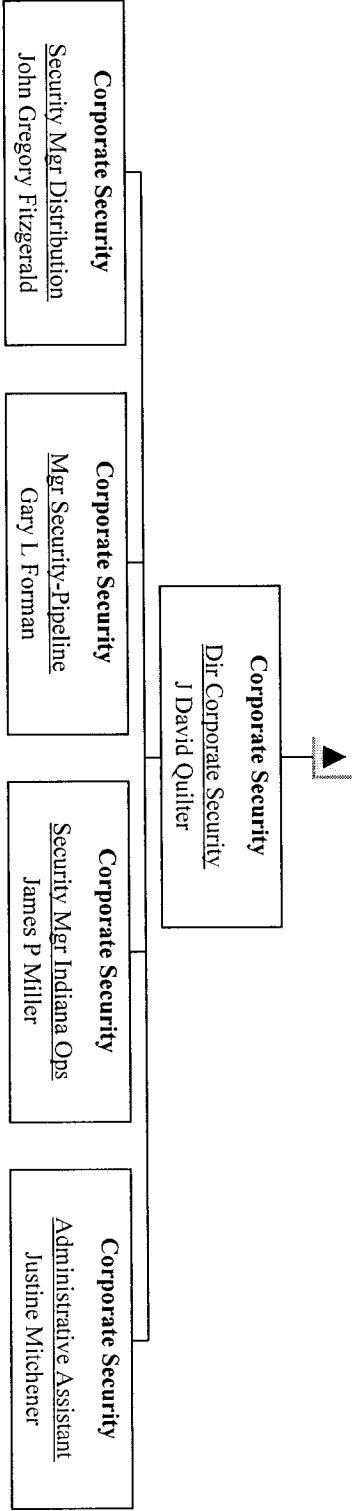
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May 17, 2005



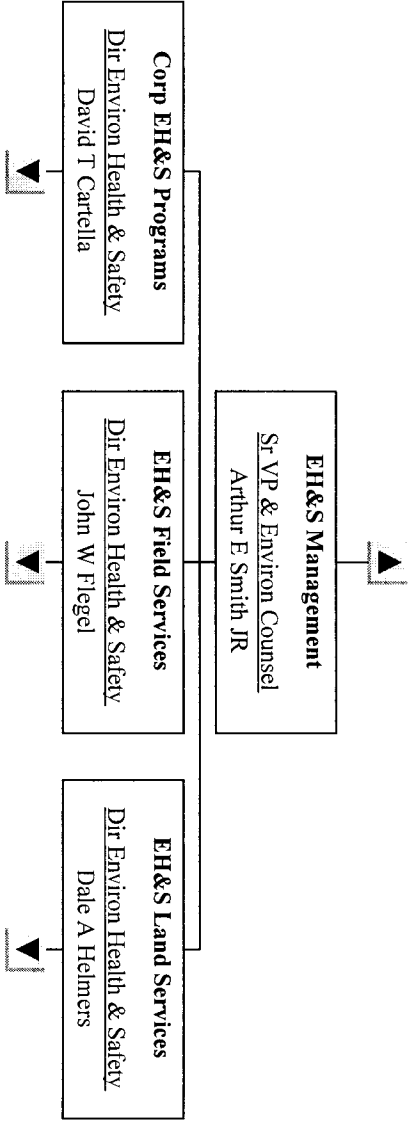
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May 17, 2005



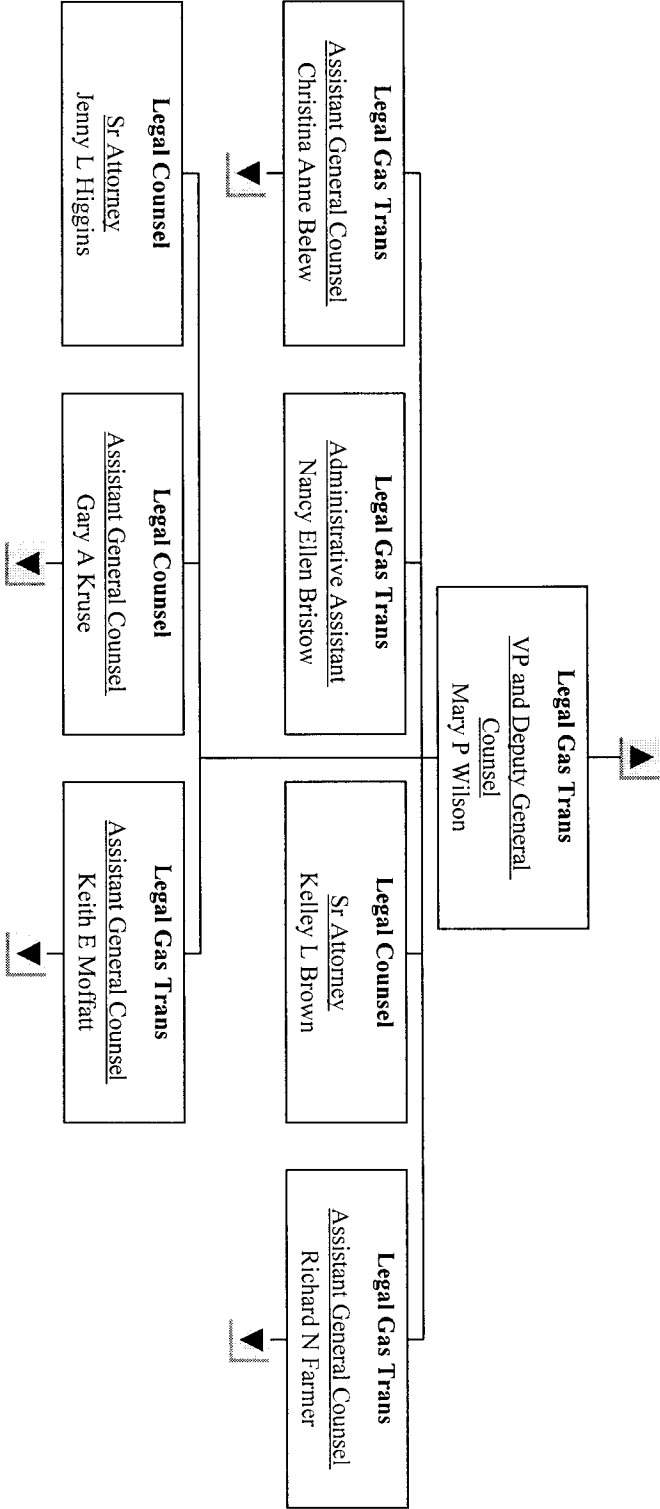
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May 17, 2005



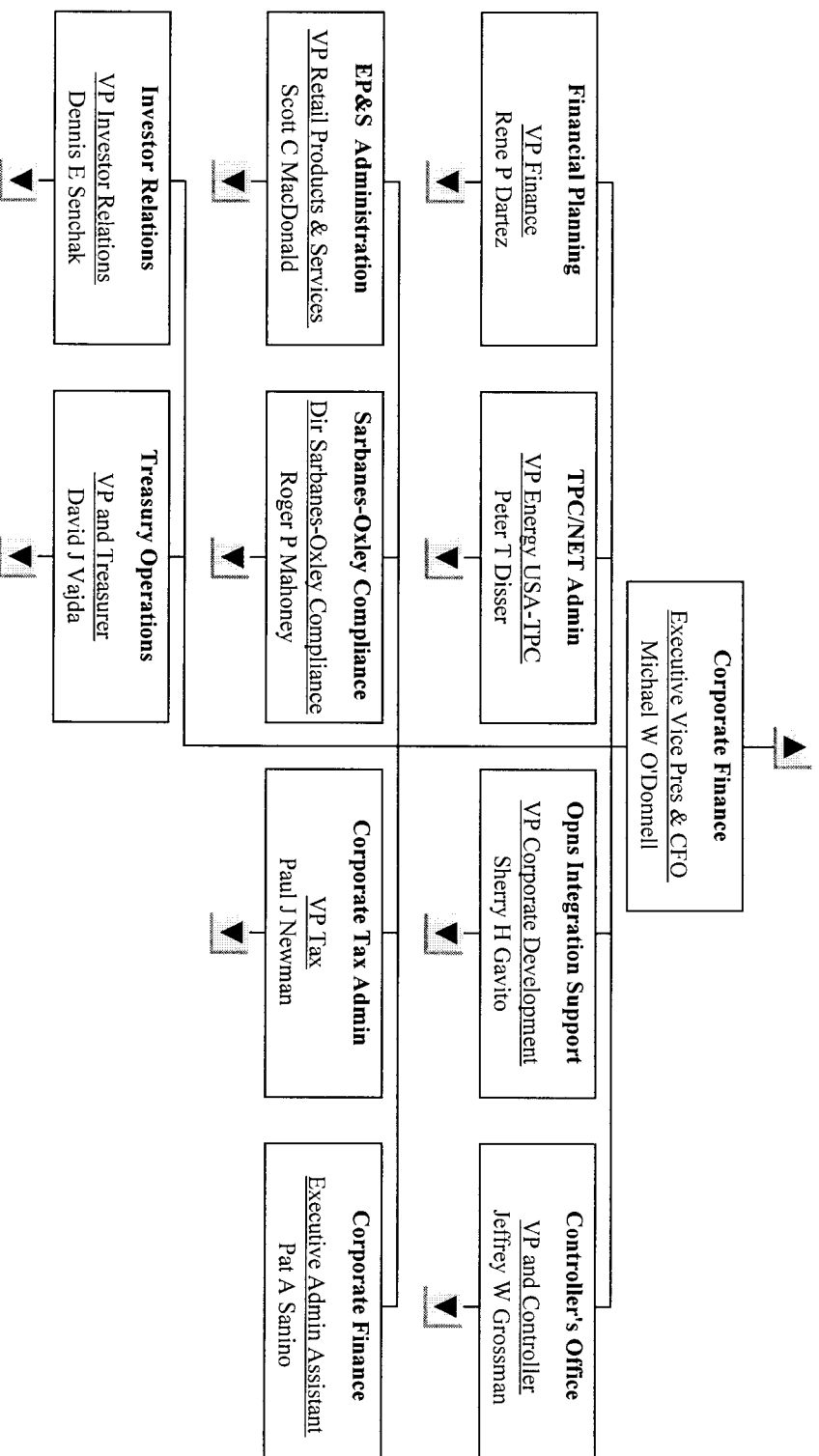
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May 17, 2005



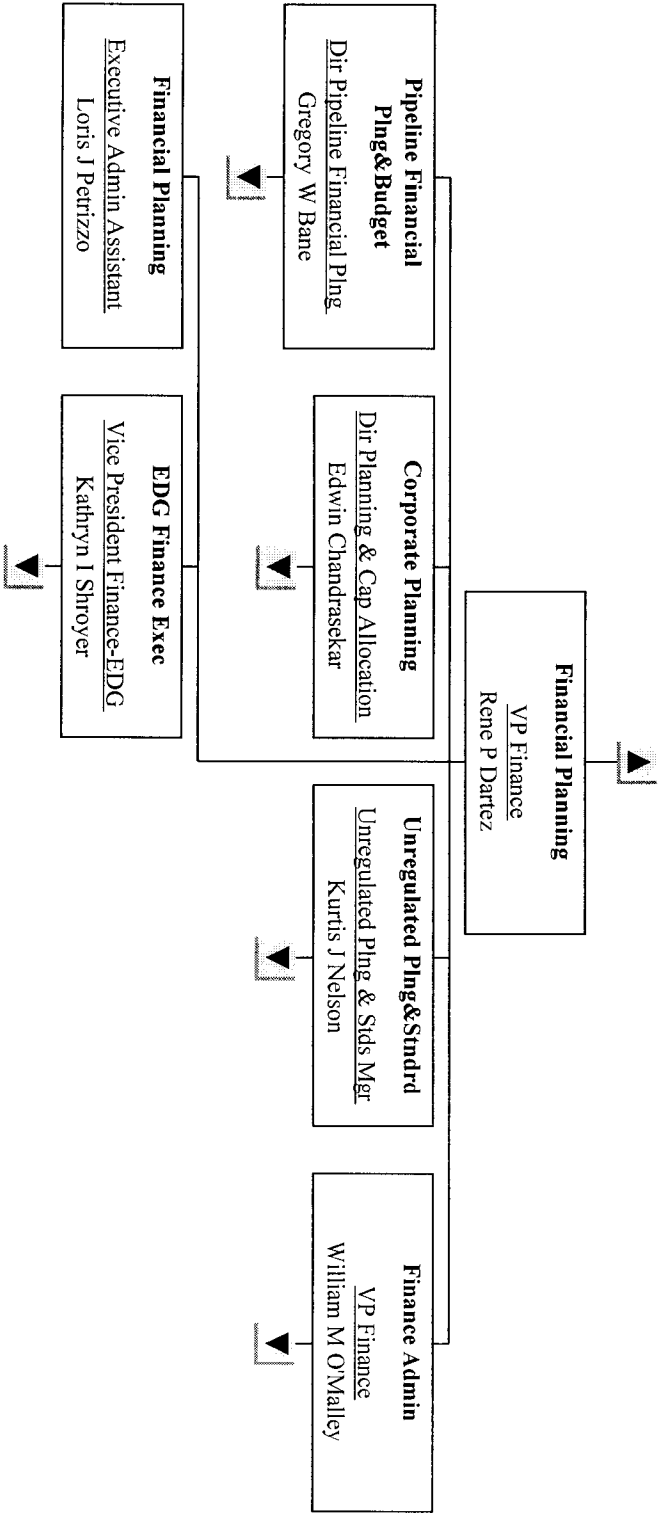
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May 17, 2005



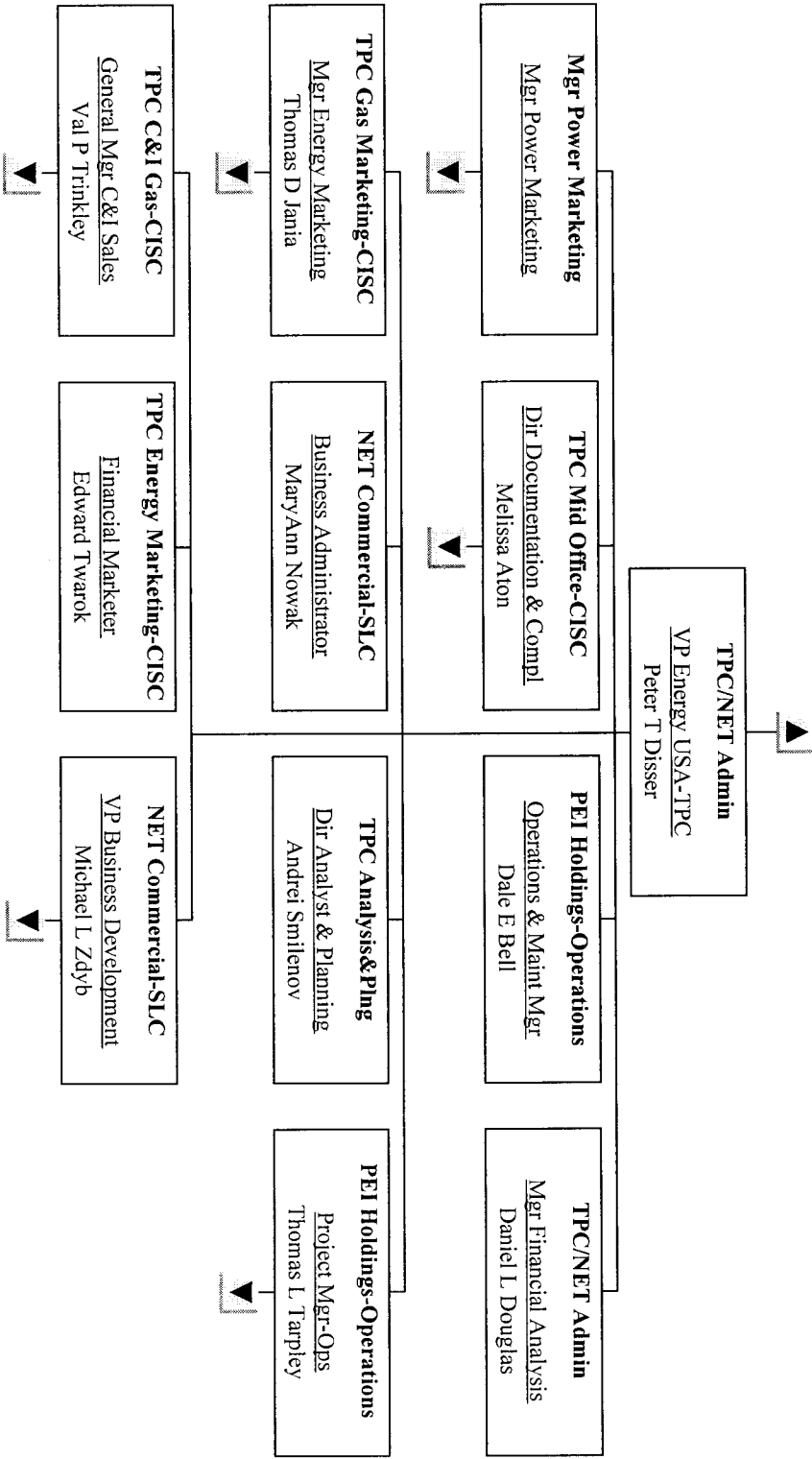
NiSource Organization

May 17, 2005



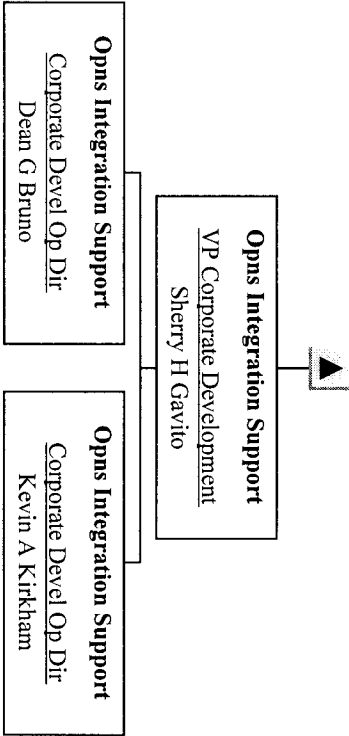
NiSource Organization

May 17, 2005



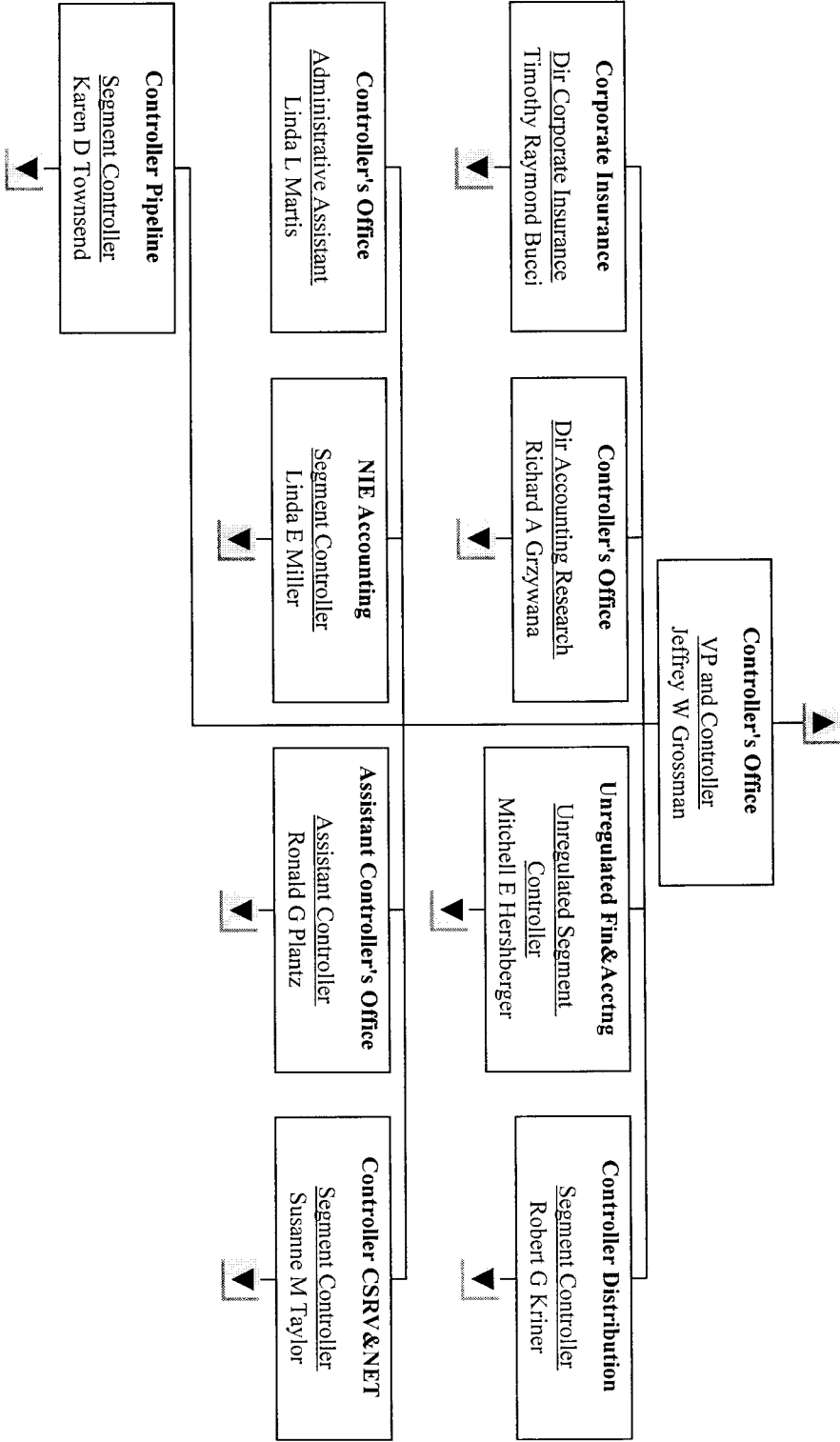
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May 17, 2005



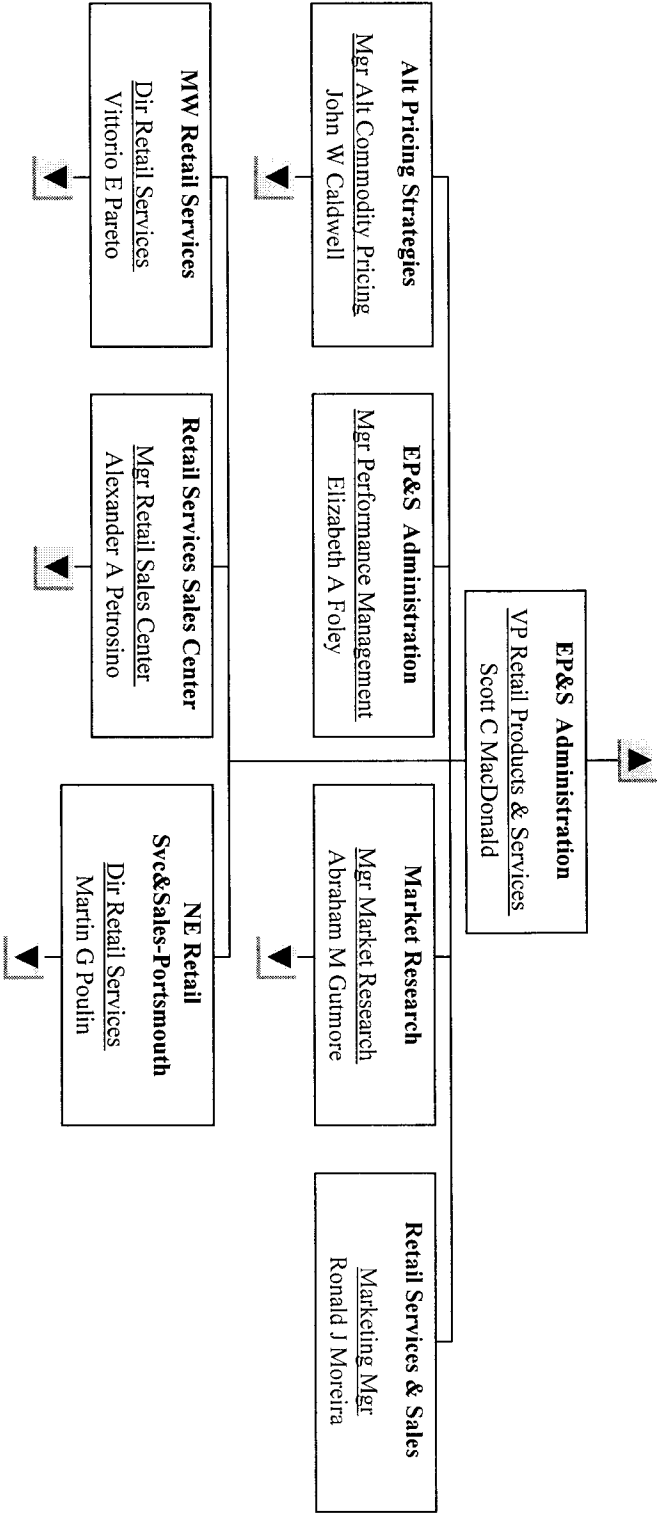
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May 17, 2005



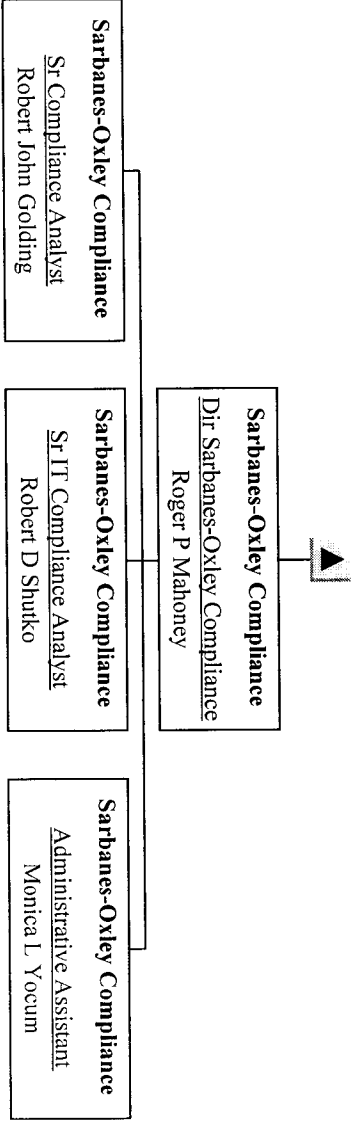
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May 17, 2005



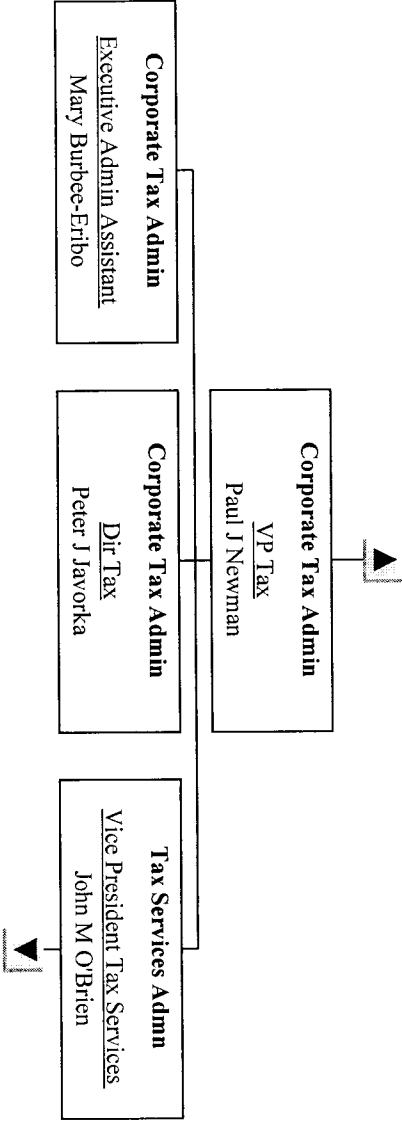
NiSource Organization

May 17, 2005



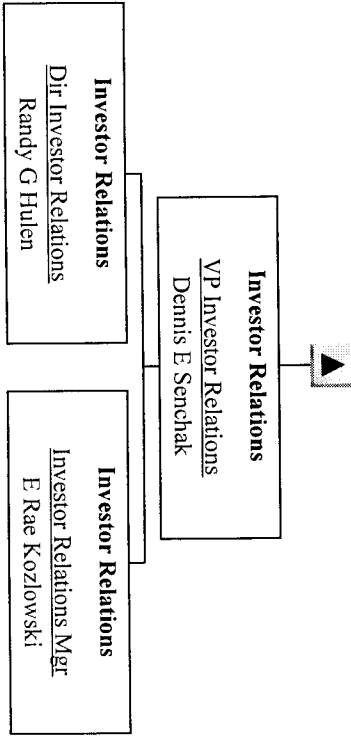
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May 17, 2005



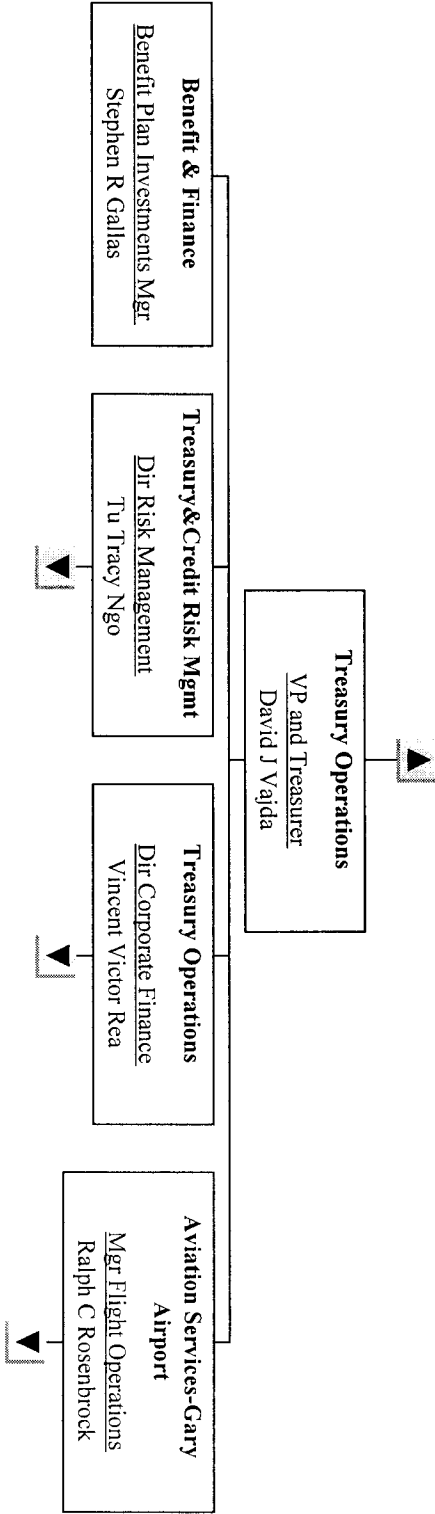
NiSource Organization

May 17, 2005



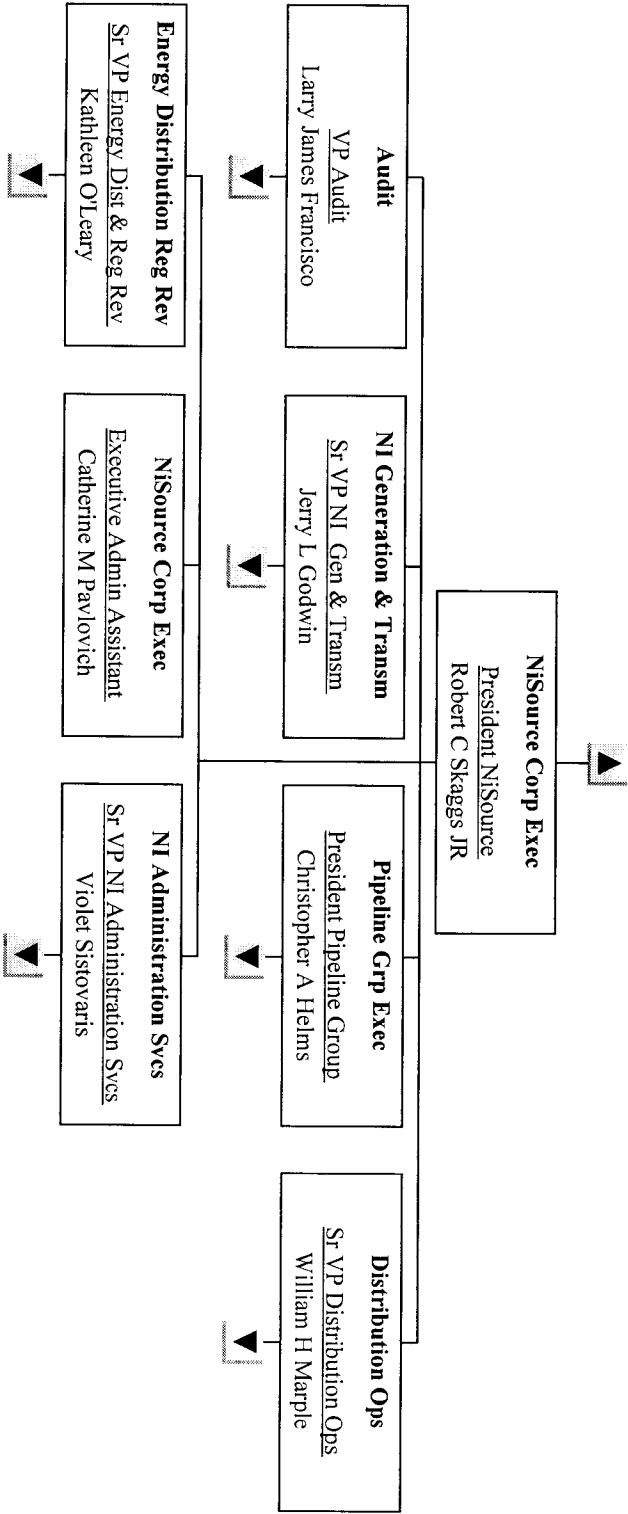
NiSource Organization

May 17, 2005



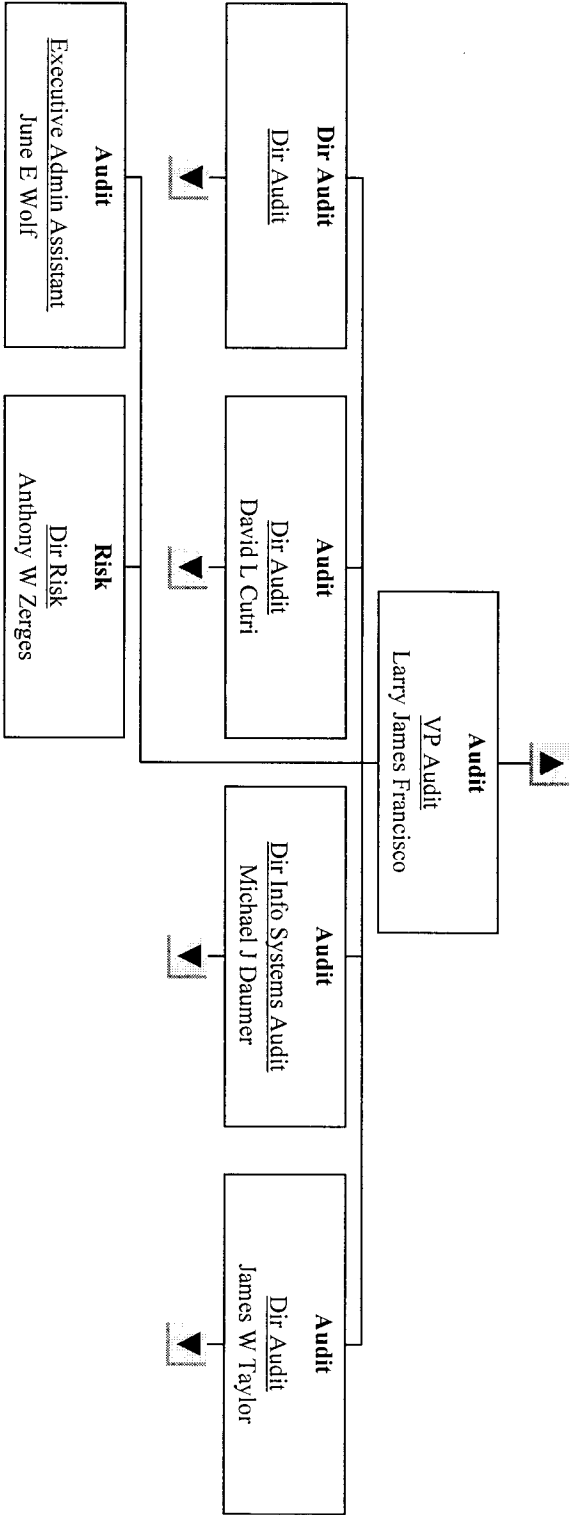
NiSource Organization

May 17, 2005



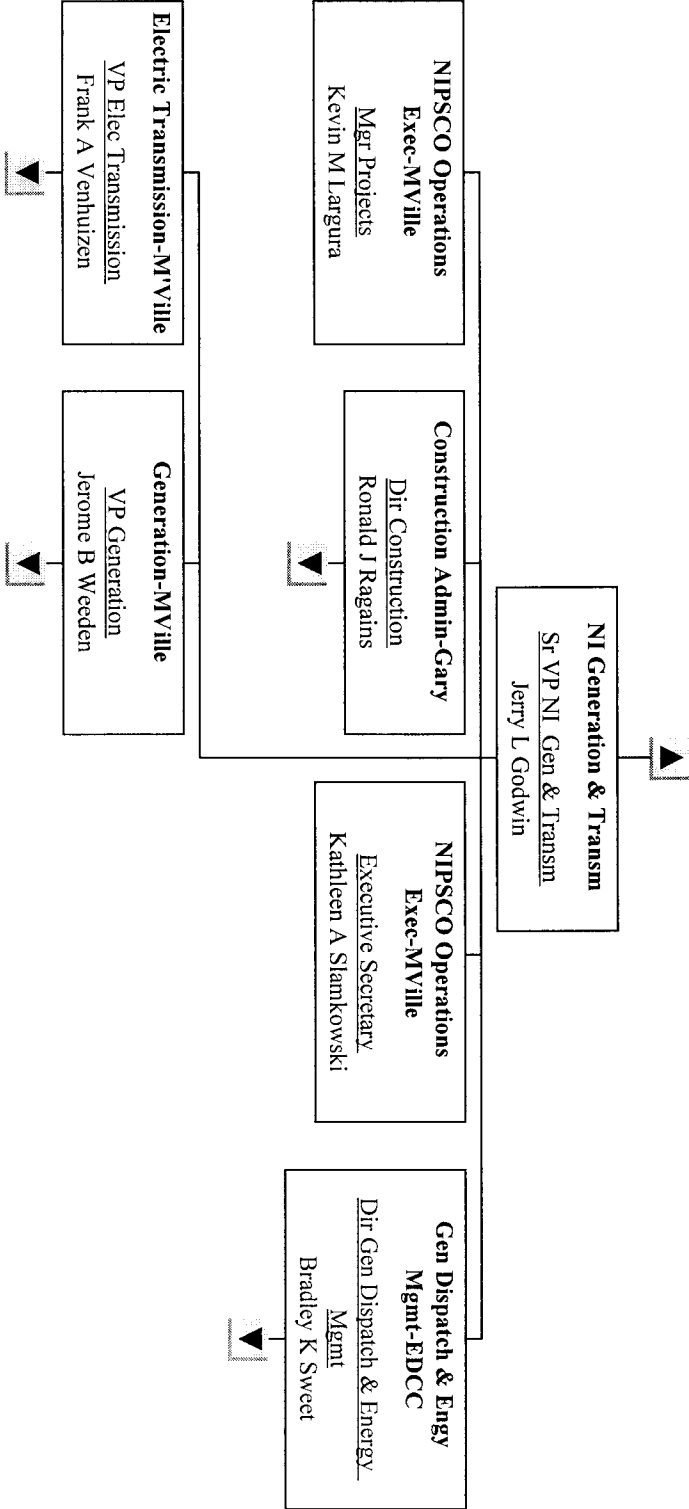
NiSource Organization

May 17, 2005



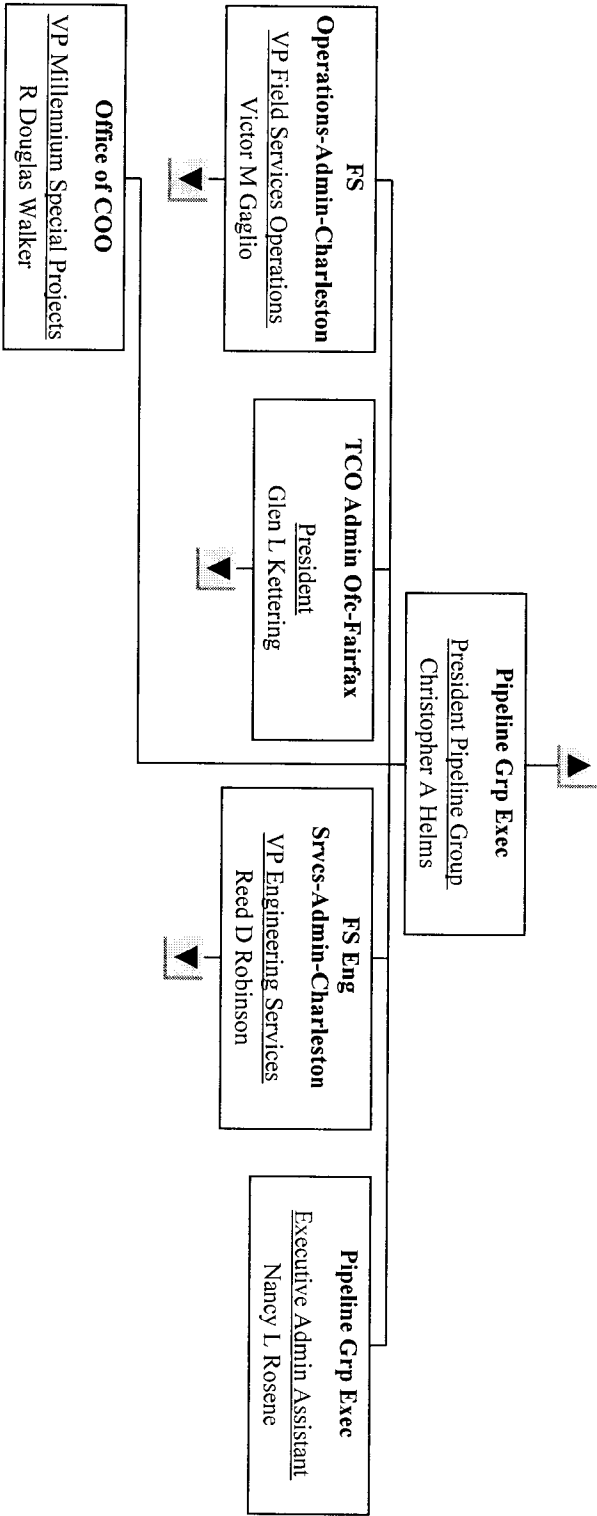
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May 17, 2005



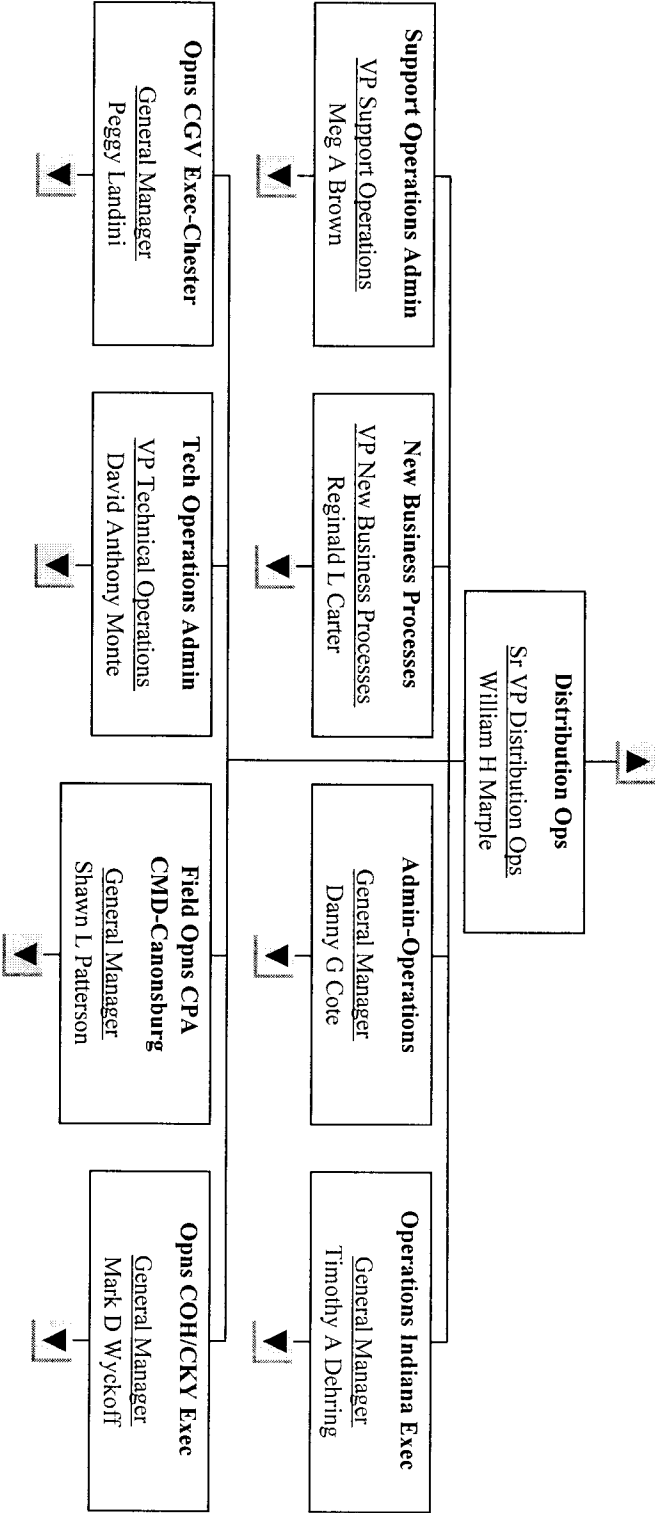
NiSource Organization

May 17, 2005



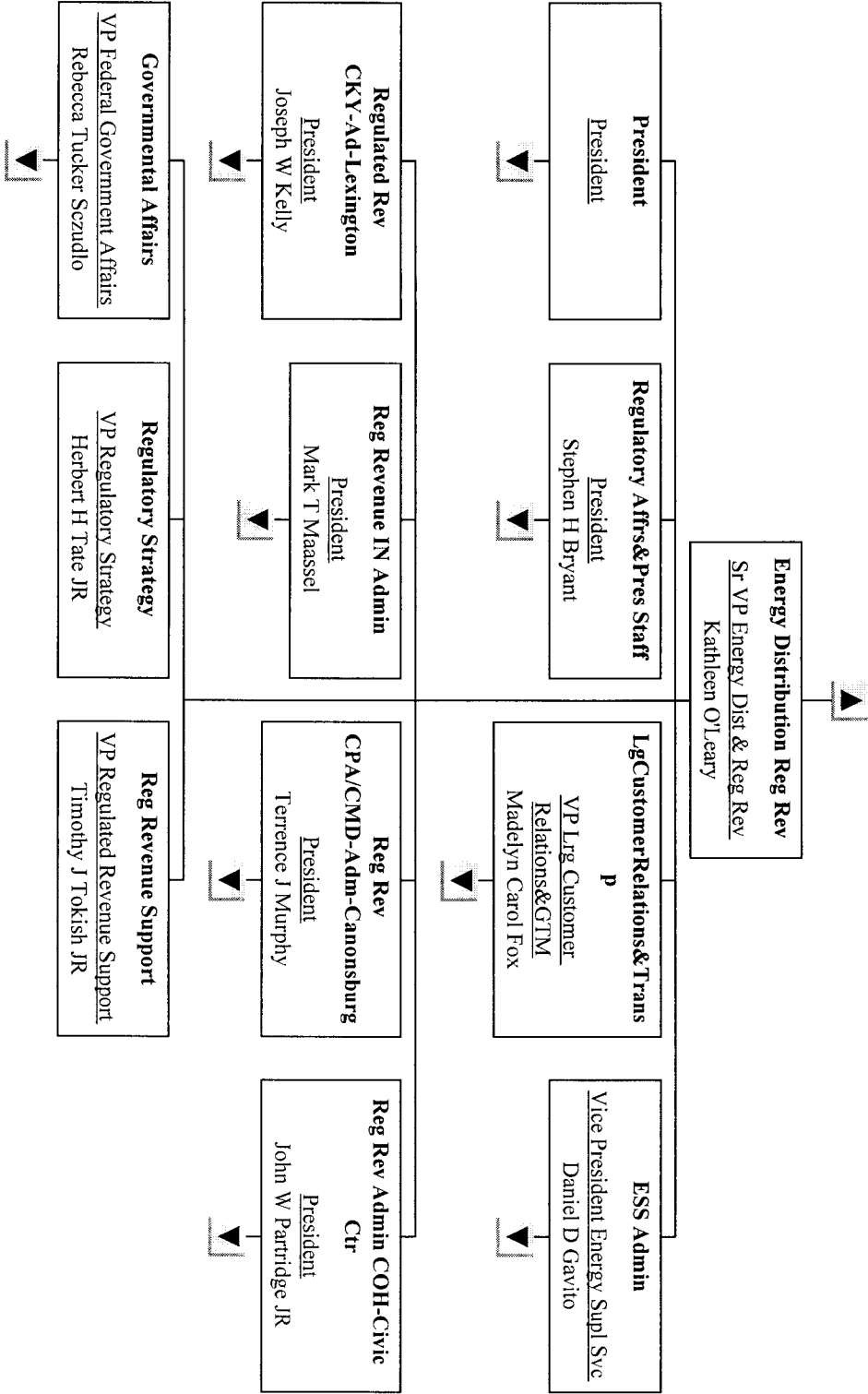
NiSource Organization

May 17, 2005



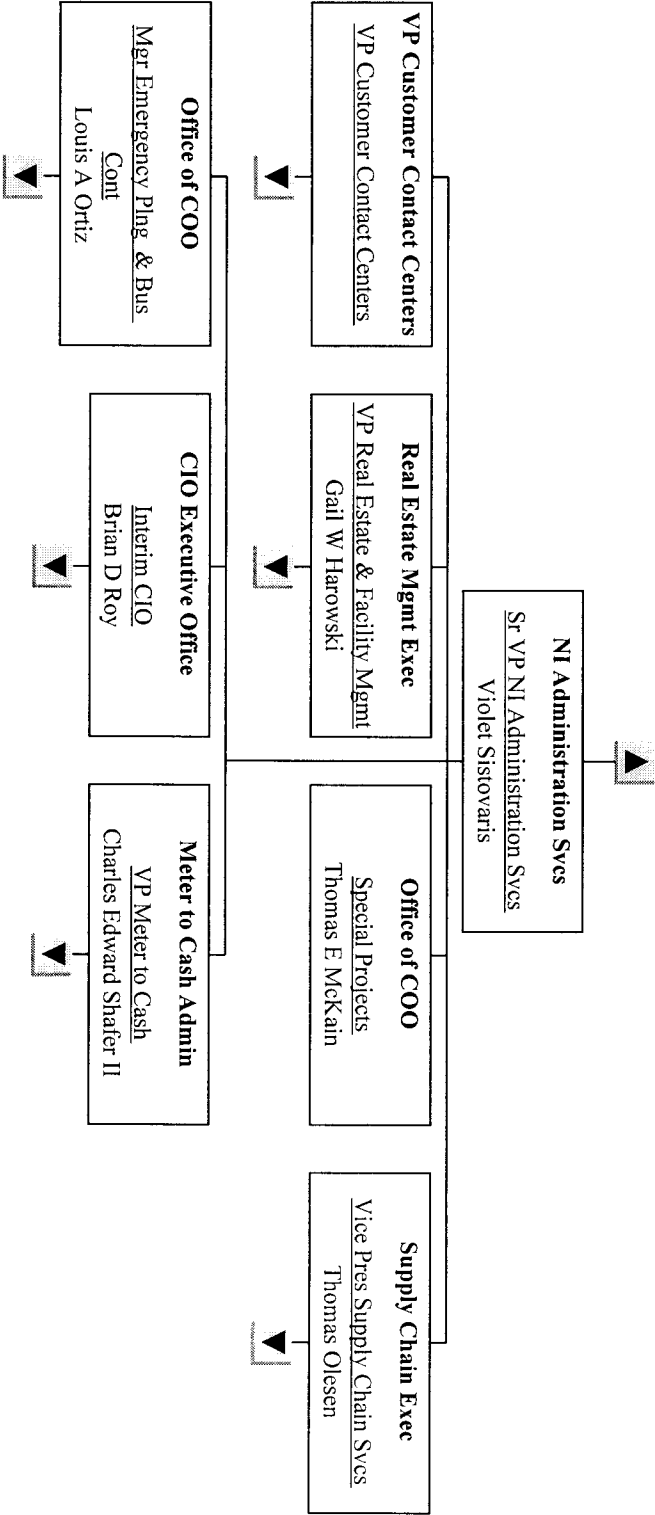
NiSource Organization

May 17, 2005



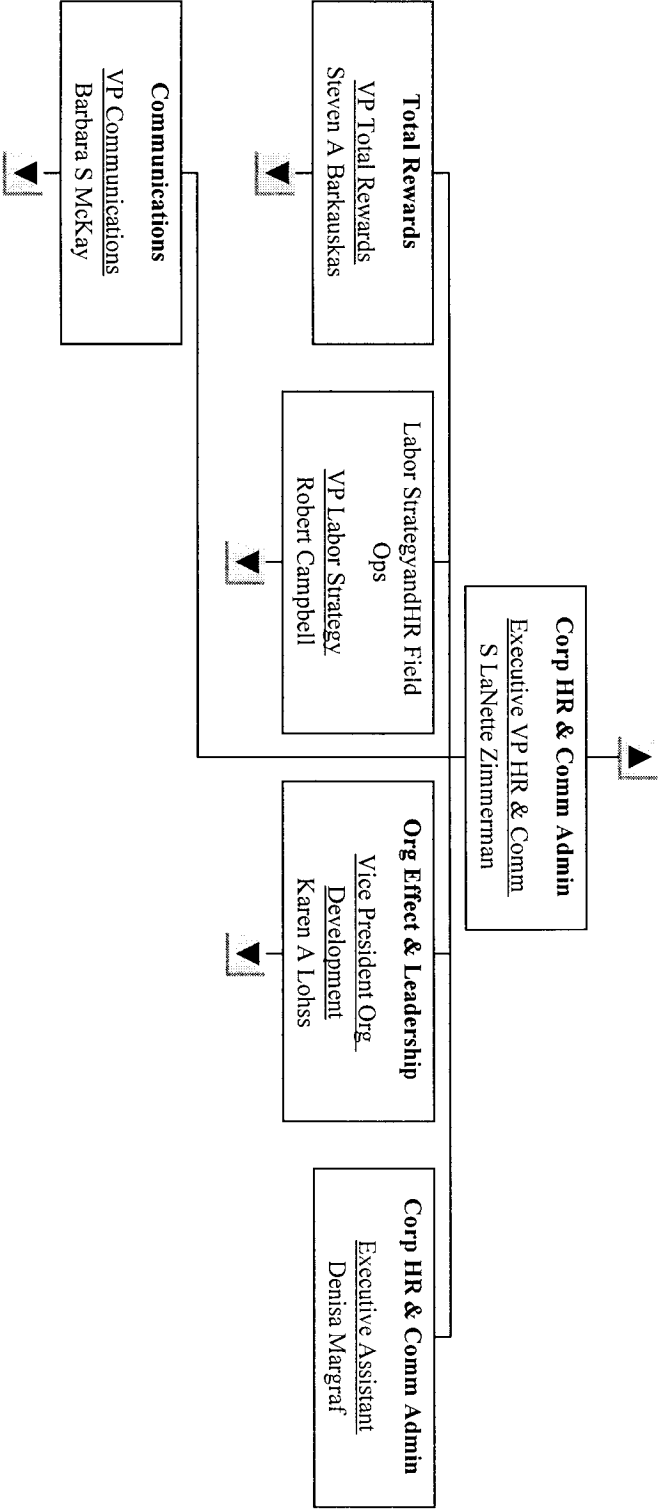
NiSource Organization

May 17, 2005



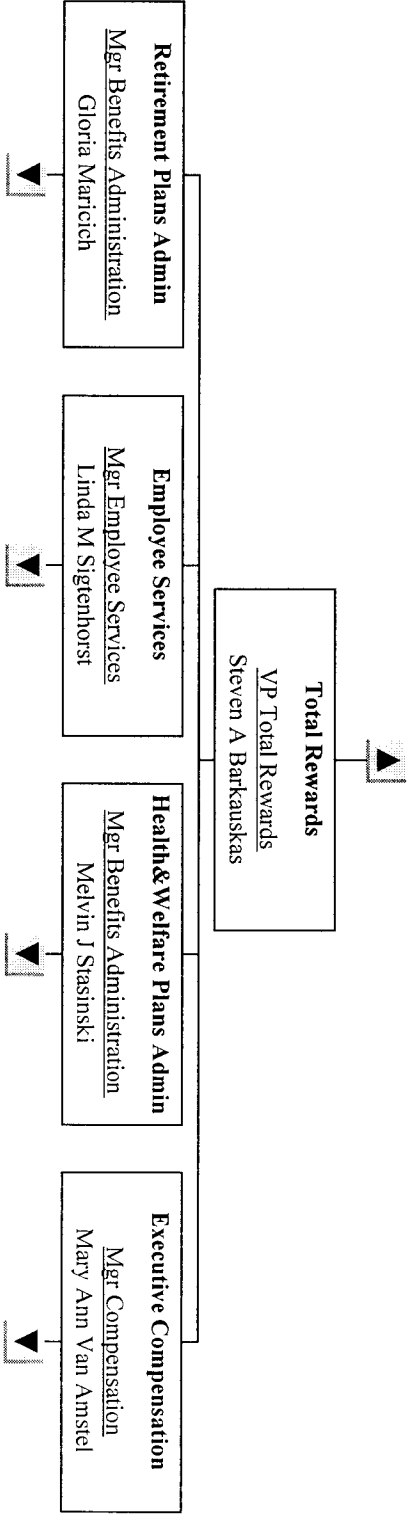
NISource Organization

May 17, 2005



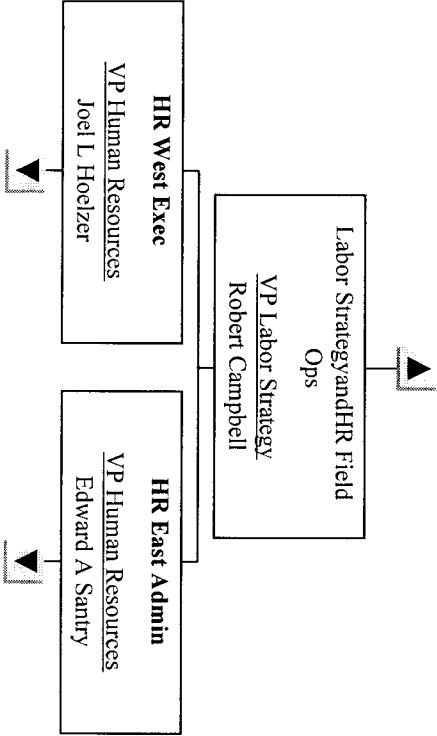
NiSource Organization

May 17, 2005



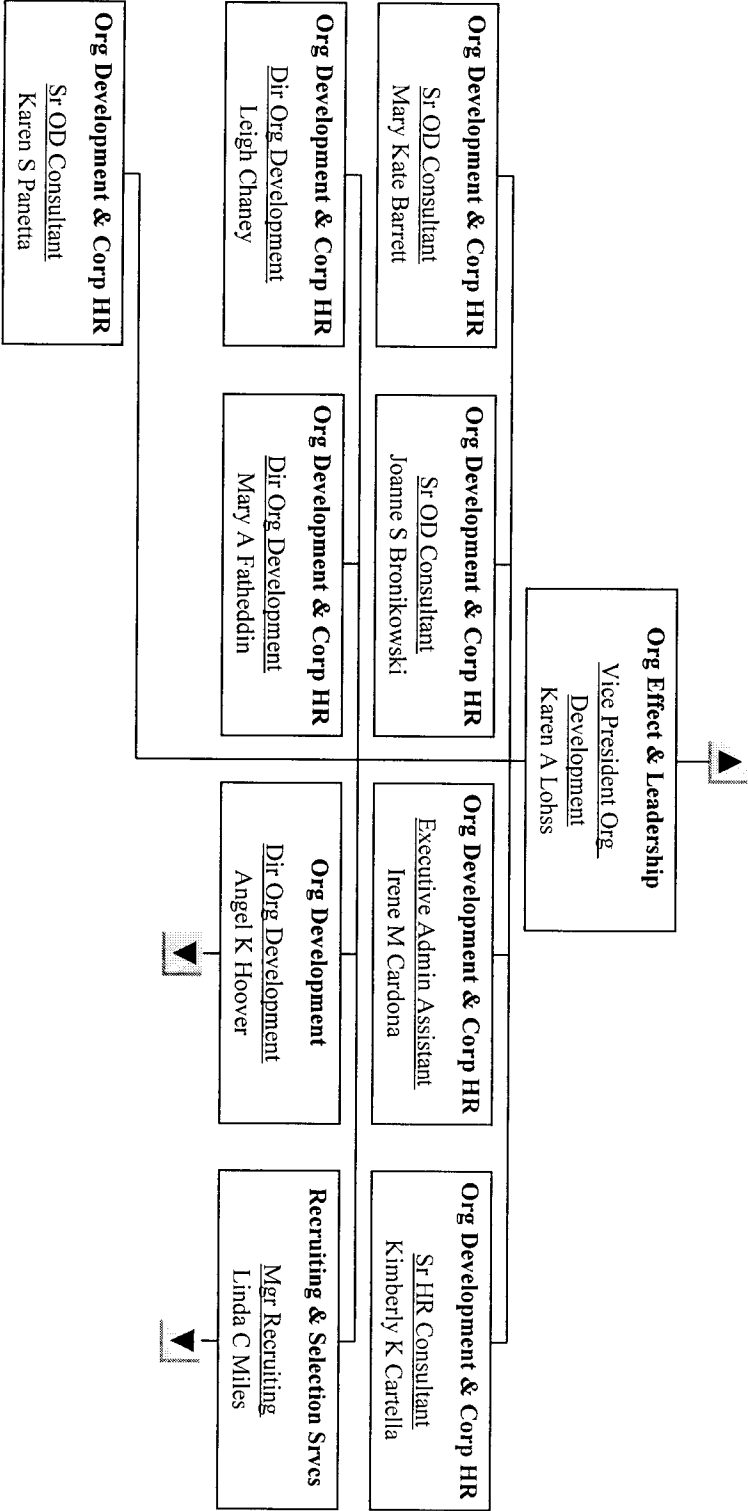
NiSource Organization

May 17, 2005



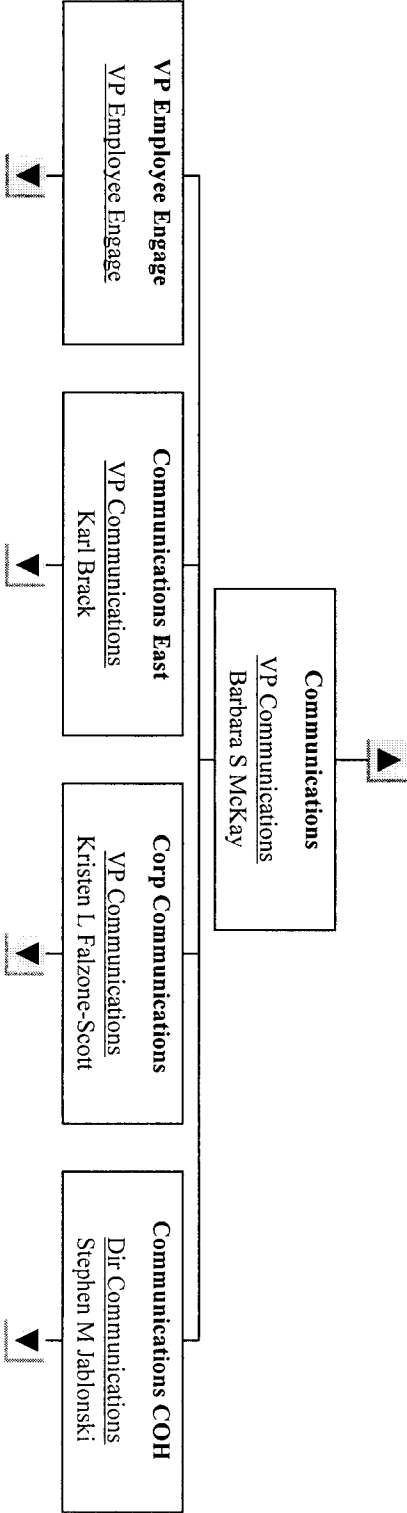
NiSource Organization

May 17, 2005



NiSource Organization

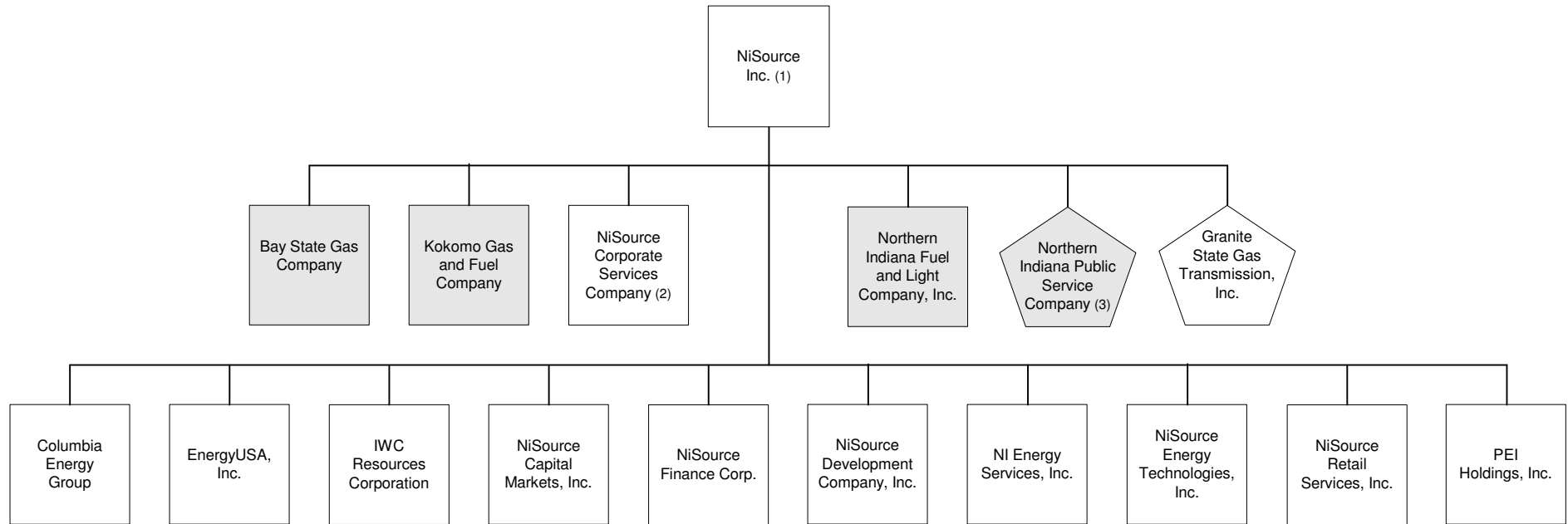
May 17, 2005



NiSource Inc. Corporate Structure

Direct Subsidiaries as of January 21, 2005

Attachment AG-1-98 (B)
Page 1 of 7



Shaded boxes represent Marketing and Energy Affiliates. Pentagonal shaped boxes represent Transmission Providers. Each subsidiary is 100% owned, unless a smaller percentage is indicated.

(1) NiSource Inc. or its subsidiaries may own equity interests of less than 10% in other business ventures or companies. Because such interests are less than 10%, pursuant to 18 C.F.R. Section 358.3(c), NiSource is not listing those interests on this chart. In addition, since they would not constitute either a Transmission Provider or a Marketing and Energy Affiliate, NiSource is not listing any charitable foundation or political action committee which may be affiliated with NiSource.

(2) Energy Supply Services (ESS), a division of NiSource Corporate Service Company, is treated as a Marketing and Energy Affiliate.

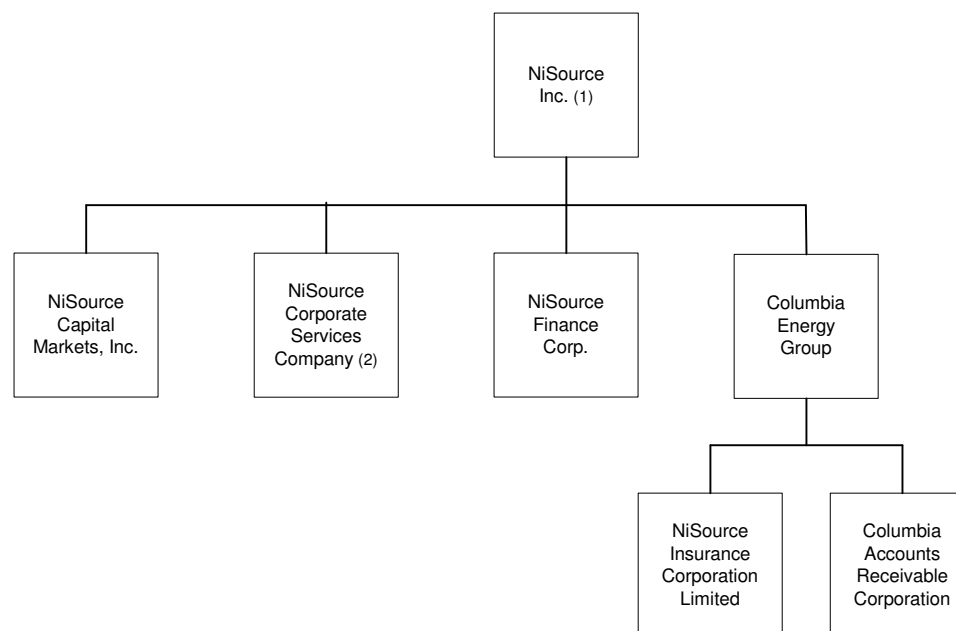
Since NiSource is a registered holding company, certain support services are provided on a company-wide basis by a single corporate service company, NiSource Corporate Services Company (NCSC). NCSC provides the following services to NiSource Transmission Providers, Marketing and Energy Affiliates, and other direct or indirect subsidiaries of NiSource Inc.:

- (a) accounting and budget; (b) human resources; (c) information technology;
- (d) legal; (e) tax; (f) corporate communications; (g) insurance procurement;
- (h) risk management; (i) corporate credit; (j) investor relations; (k) real estate services; (l) internal audit; and (j) supply chain non-energy procurement.

(3) Northern Indiana Public Service Company (NIPSCO) is a combined electric and gas utility. Within NIPSCO are: an electric public utility Transmission Provider, a retail electric service provider, a gas local distribution (LDC) provider, and employees engaged in wholesale power trading. The gas LDC and employees engaged in wholesale power trading are treated as a Marketing and Energy Affiliate.

Corporate Center Subsidiaries as of January 21, 2005

Attachment AG-1-98 (B)
Page 2 of 7



Shaded boxes represent Marketing and Energy Affiliates. Pentagonal shaped boxes represent Transmission Providers. Each subsidiary is 100% owned, unless a smaller percentage is indicated.

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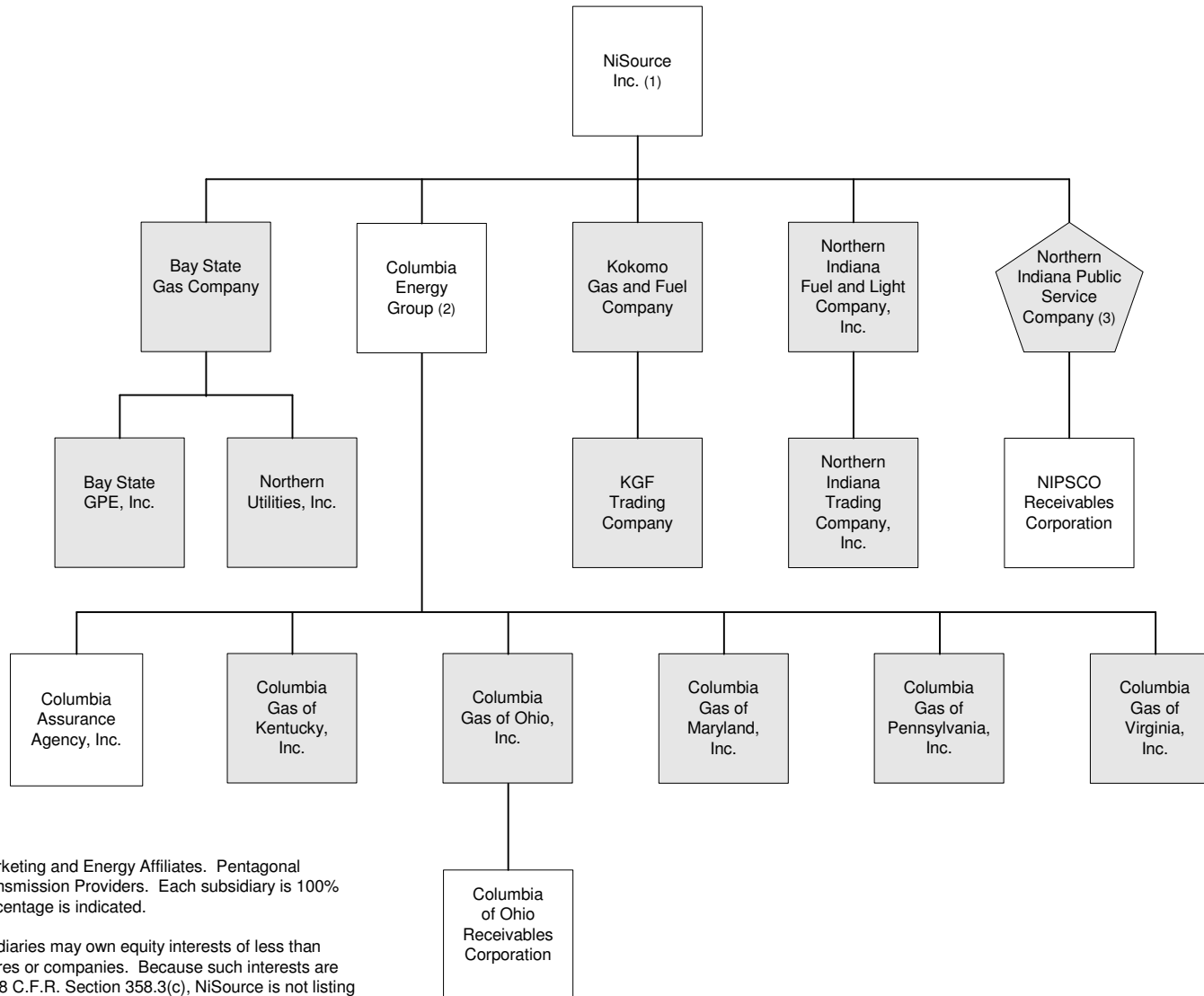
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- (a) accounting and budget; (b) human resources; (c) information technology;
- (d) legal; (e) tax; (f) corporate communications; (g) insurance procurement;
- (h) risk management; (i) corporate credit; (j) investor relations; (k) real estate services; (l) internal audit; and (j) supply chain non-energy procurement.

Gas Distribution & Electric Subsidiaries (with Additional Other Products and Services Subsidiaries) as of January 21, 2005

Attachment AG-1-98 (B)
Page 3 of 7



Shaded boxes represent Marketing and Energy Affiliates. Pentagonal shaped boxes represent Transmission Providers. Each subsidiary is 100% owned, unless a smaller percentage is indicated.

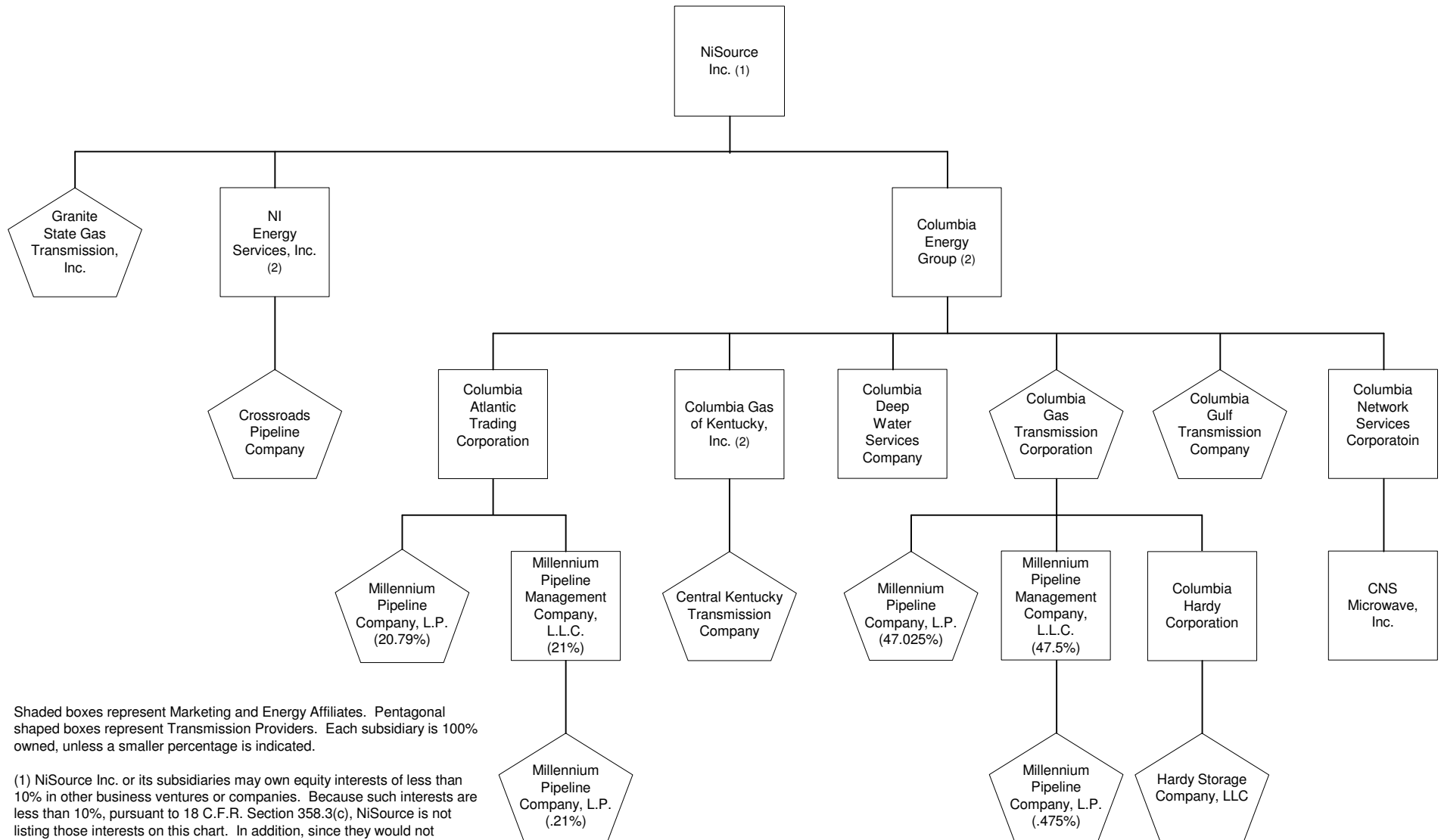
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(2) These companies do not belong to this group of companies, but their subsidiaries shown here do.

(3) Northern Indiana Public Service Company (NIPSCO) is a combined electric and gas utility. Within NIPSCO are: an electric public utility Transmission Provider, a retail electric service provider, a gas local distribution (LDC) provider, and employees engaged in wholesale power trading. The gas LDC and employees engaged in wholesale power trading are treated as a Marketing and Energy Affiliate.

Pipeline Subsidiaries (with Additional Other Products and Services Subsidiaries) as of January 21, 2005

Attachment AG-1-98 (B)
Page 4 of 7



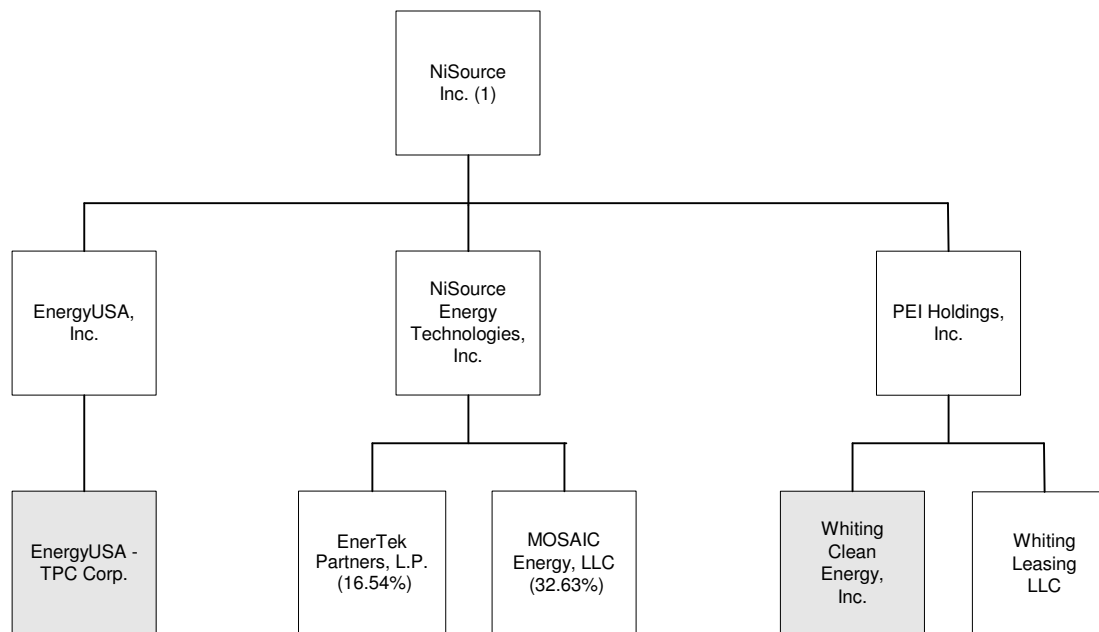
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Certain Other Products and Services Subsidiaries and Investments as of January 21, 2005

Attachment AG-1-98 (B)
Page 5 of 7

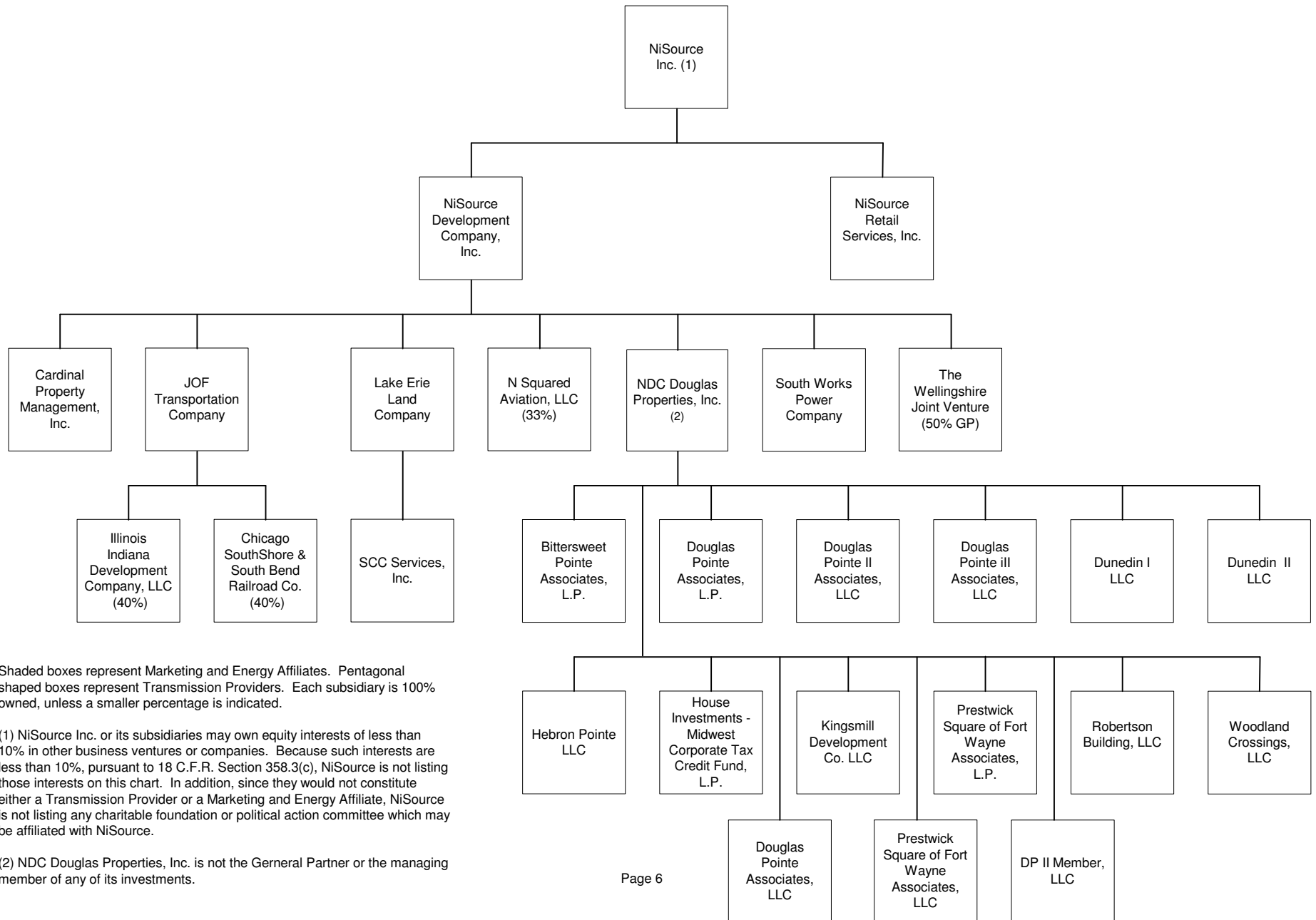


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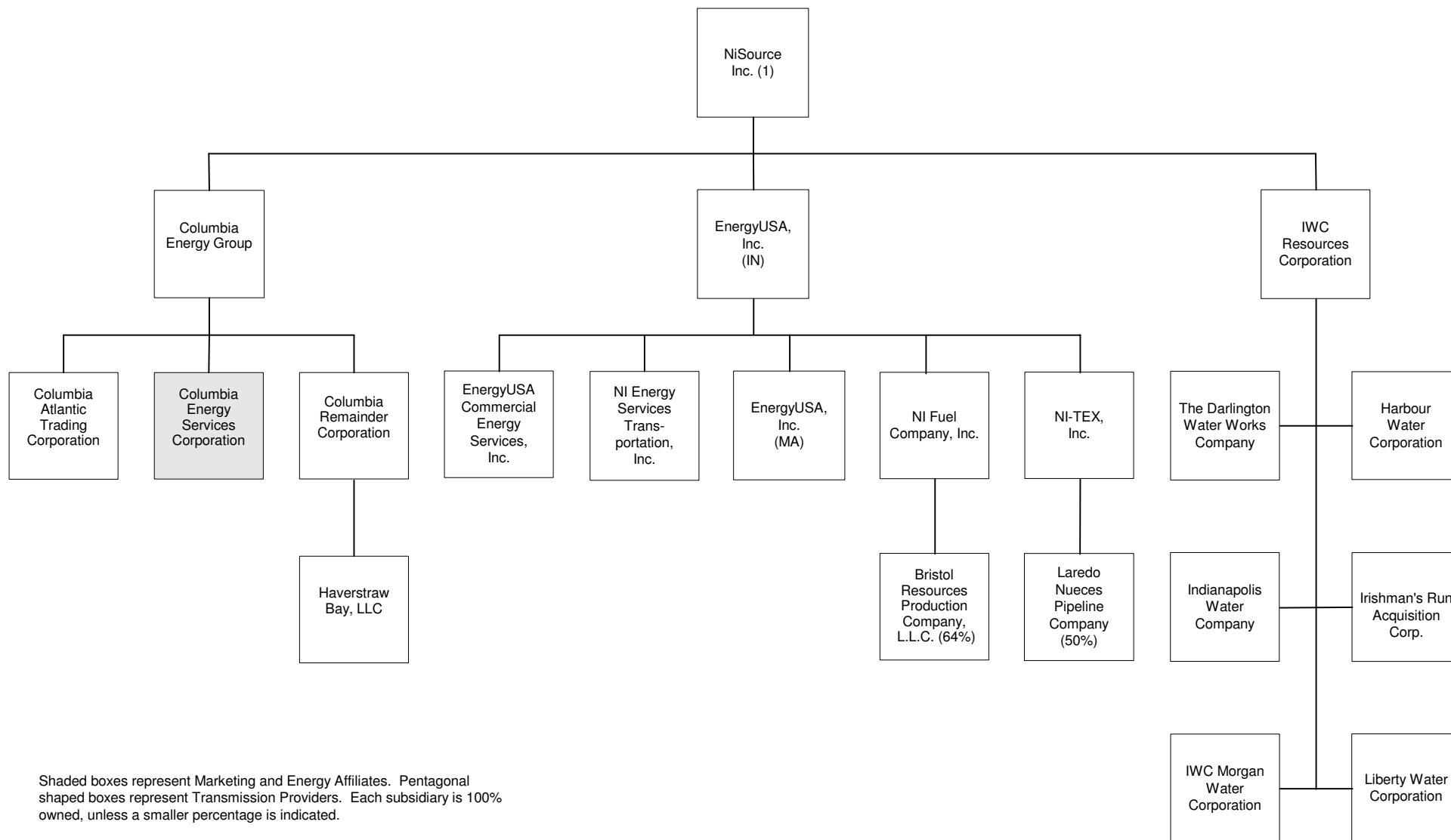
Certain Other Products and Services Subsidiaries and Investments as of January 21, 2005

Attachment AG-1-98 (B)
Page 6 of 7



Certain Other Products and Services Subsidiaries as of January 21, 2005

Attachment AG-1-98 (B)
Page 7 of 7



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COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
THIRD SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 20, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-3-3 Please provide the number of Company part-time employees at the end of each month for the years 1997 through 2005 by employee group (e.g. union, clerical, management).

Response: Monthly information for 1997 through 2002 is not available. This information is not maintained for each employee group. and includes temporary and part-time employees.

Table AG-3-3a

Year	No. of Part-time Employees
1997	44
1998	46
1999	25
2000	22

The table below includes temporary and part-time employees.

Table AG-3-3b

Month	2001	2002	2003	2004	2005
Jan.	23	28	12	25	23
Feb.	34	22	12	28	24
March	35	17	16	27	24
April	36	18	22	27	
May	40	18	22	24	
June	43	18	28	22	
July	47	16	28	26	
August	39	15	30	24	
Sept.	33	15	27	25	
Oct.	36	16	26	24	
Nov.	33	15	25	22	
Dec.	31	13	23	23	

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
THIRD SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D.T.E. 05-27

Date: May 20, 2005

Responsible: John Skirtich, Consultant (Revenue Requirements)

AG 3-39: Referring to Exhibit BSG/JES-4, line 2, please provide all of the workpapers, calculations, formulas, assumptions, studies, reports and supporting documentation for the Gross Pension amount shown on that line.

Response: The Gross Pension amount recorded in 2004 was provided to the Bay State Accounting group by the Corporate Consolidated Accounting group via a Controller's Letter – see Attachment AG-3-39 (A) and Attachment AG-3-39 (B).

The underlying support, actuarial studies, will be provided in the responses to AG-4-1 through AG-4-10.



January 19, 2004
No. 2004-01

From J. Grossman

To All Controllers

CC R. Plantz
B. Madonia
G. Kozel
B. Douce
R. Dartez
J. Trost
T. Tokish
W. O'Malley

Re: **Pension and Postretirement Benefits Expense for 2004.**

The accompanying Excel worksheet reflects the expense to be recorded by entity for the year 2004 for pensions and postretirement benefits. Please record one-twelfth of the annual amount each month beginning in January of 2004. The expense/(income) amounts are based on information provided by Hewitt, NiSource's actuary.

If you have any questions regarding the required entries, please contact Kevin Blissmer at (219) 647-5690.

Bay State Gas Company
Witness Responsible: John E. Skirtich
D.T.E. 05-27
Attachment AG-3-39(B)

NiSource Inc.
Pension and Postretirement Benefits Expense/(Income)
2004

<i>(in thousands)</i>	Pension			Postretirement Benefits			Total
	Qualified	SERP	Total	Medical	Life	Total	
NiSource Corporate Services	\$2,696	\$3,441	\$6,137	\$1,452	\$79	\$1,531	\$7,668
NiSource Energy Distribution	\$1,020	\$713	\$1,733	\$505	\$3	\$508	\$2,241
NiSource Merchant	\$252	\$391	\$643	\$79	\$10	\$89	\$732
NiSource Business Services	\$704	\$21	\$725	\$429	\$35	\$464	\$1,189
NiSource Transmission Services	\$168	\$62	\$230	\$43	\$4	\$47	\$277
NIPSCO Salaried	\$5,332	\$199	\$5,531	\$6,184	\$1,175	\$7,359	\$12,890
NIPSCO Bargaining	\$10,293	\$0	\$10,293	\$19,983	\$856	\$20,839	\$31,132
Primary Energy	(\$24)	\$0	(\$24)	\$47	\$1	\$48	\$24
Energy Tech	\$48	\$0	\$48	\$26	\$4	\$30	\$78
EnergyUSA-TPC	\$127	\$0	\$127	\$19	\$4	\$23	\$150
Bay State - MA	\$3,832	\$256	\$4,088	\$3,438	\$180	\$3,618	\$7,706
Northern Utilities	\$589	\$0	\$589	\$538	\$34	\$572	\$1,161
Granite	\$31	\$0	\$31	\$6	\$3	\$9	\$40
Kokomo	\$17	\$0	\$17	\$112	\$14	\$126	\$143
NIFL	\$351	\$92	\$443	\$407	\$47	\$454	\$897
Gas Transmission	\$2,622	\$25	\$2,647	\$5,200	(\$326)	\$4,874	\$7,521
Gulf Transmission	\$360	\$0	\$360	\$906	(\$69)	\$837	\$1,197
CKY	\$419	\$0	\$419	\$580	(\$32)	\$548	\$967
COH	\$1,393	\$27	\$1,420	\$5,008	(\$360)	\$4,648	\$6,068
CMD	\$87	\$0	\$87	\$164	(\$6)	\$158	\$245
CPA	\$1,203	\$0	\$1,203	\$1,530	(\$18)	\$1,512	\$2,715
CVA	\$406	\$3	\$409	\$576	(\$31)	\$545	\$954
Columbia Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Columbia Remainder Corp	(\$754)	\$20	(\$734)	\$846	(\$129)	\$717	(\$17)
Total	\$31,172	\$5,250	\$36,422	\$48,078	\$1,478	\$49,556	\$85,978
Columbia Companies	\$5,736	\$75	\$5,811	\$14,810	(\$971)	\$13,839	\$19,650
Old NiSource	\$25,436	\$5,175	\$30,611	\$33,268	\$2,449	\$35,717	\$66,328

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
THIRD SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D.T.E. 05-27

Date: May 20, 2005

Responsible: John Skirtich, Consultant (Revenue Requirement)

AG 3-40: Referring to Exhibit BSG/JES-4, line 14, please provide all of the workpapers, calculations, formulas, assumptions, studies, reports and supporting documentation for the PBOP amount shown on that line.

Response: The PBOP amount recorded in 2004 was provided to the Bay State Accounting group by the Corporate Consolidated Accounting group via two Controller's Letters. The first letter from the beginning of the year is provided as Attachments AG-3-39 (A) and (B). A second letter providing guidance is provided as Attachment AG-3-40 (A) and Attachment AG-3-40 (B) to this data request.

The underlying support/actuarial studies for PBOP are provided in Bay State's responses to AG-4-11 through AG-4-20.



September 28, 2004
No. 2004-35

From	J. Grossman	To	All Controllers	
		CC	<div>R. Plantz R. Dartez A. Paquin J. O'Brien P. Newman S. Barkauskas R. Grzywana K. Blissmer J. Trost L. Koh</div>	<div>J. Shehorn D. Gorin C. Olsen G. Kozel B. Cerrado J. Gambone</div>

Re: **FAS 106 Revised 2004 Retiree Medical Expense**

The 2004 FAS 106 retiree medical expense has been recalculated to reflect changes in expense due to the Medicare Modernization Act. The accompanying Excel worksheet shows the FAS 106 adjustment amounts to be recorded in the 3rd and 4th quarters of 2004. The 3rd quarter entry includes the expected federal subsidy from April 1st through September 30th.

Please use the following accounts in Hyperion to record the adjustment:

<u>Account Title</u>	<u>Account Number</u>
Dr SFAS106 Postretirement benefit liability – current	304226242
Cr. SFAS 106 Postretirement benefit expense	602020000

Please use the following accounts to record the adjustment on the CDC books:

Dr 242-0079-x-x-15273
Cr 926-7900-9046-x-08626-x-x-TCC

Please use the following accounts to record the adjustment on the BSG books:

Dr 26309-030210
Cr 92601-40210

If you have any questions regarding the required entries, please contact Kevin Blissmer at (219) 647-5690.

Bay State Gas Company
 Witness Responsible: John E. Skirtich
 D.T.E. 05-27
 Attachment AG-3-40(B)

2004 FAS 106 Retire Medical Expense Adjustment by Company

Company Name	3rd Qtr Adjustment (\$000)	4th Qtr Adjustment (\$000)	Expense Accounts to Credit
NiSource Corporate Services	46	23	
NIPSCO	0	0	
Primary	0	0	
TPC	0	0	
NiSource Energy Technology	0	0	
Columbia Gas Trans.	216	108	
Columbia Gulf Trans.	36	18	
Columbia Gas of KY	22	11	926-7900-9046-x-08626-x-x-2613
Columbia Gas of OH	224	112	926-7900-9046-x-08626-x-x-1849
Columbia Gas of MD	6	3	926-7900-9046-x-08626-x-x-2589
Columbia Gas of PA	56	28	926-7900-9046-x-08626-x-x-2589
Columbia Gas of VA	24	12	926-7900-9046-x-08626-x-x-3430
Columbia Parent (CNR)	28	14	
Columbia Remainder Corp	16	8	
Bay State	194	97	926-40210
Northern Utilities	30	15	926-40210
Granite	0	0	
NIFL	38	19	
Kokomo	0	0	
Total	936	468	

Account Classification:

Dr 242-0079-x-x-15273

Cr See accounts above